1940

(1)

Mysore Residency
Bangalore

12/4/47

Pros. Serial Nos.

Subject.

Inspection of accounts relating to Grants in aid and Civil works.

Previous References.

D.F. 195-38

Later References.

FILE NO. 404 19

File No.

Section.

Serial No.

Heading.

NOTES.

DEPT. BRANCH.

Pros. 19 . Nos.

Subject.

Inspection of accounts relating to Grants-in-aid and Civil Works

DD 1957/38

Notes and Orders.

S. 1.

MGIPC—S1—3007 (S&P) MFP—(M-2577)—3-3-38—8,00,000.

D.No. 5821 S.N.1

D.No. 5834 S.N.2

1

Draft acknowledgment submitted.

(Necessary papers are being collected and kept ready.)

Work fair to U.S.

15.6.40

17.6.40

S.N. 2

2

The auditors have finished the audit in this office, and will send the report in due course. They will audit Civil Works expenditure in the P.M.C.'s Office on or about the 9th. P.M.C. may be informed.

Draft, with fair, submitted.

5.7.40

5.7.40

S.N. (3)

D.No. 7282 S.N. 4

3

May go first as usual to the Ex. Engr. for his remarks. Draft subd. on the reverse of P.U.C.

2.8.40

3.8.40

Issued. (S N 5)

D.No. 7577 S.N.6

Draft submitted.

4

7.8.40

Enclose the copy to A.S.I.C. for his remarks or return.

S N

Attach

D. N. 9036. S. N. 8.

Please see S. N. 6 and 7.

The Inspector's replies in the P.U.C. may be copied in the column 3 of the Report - under "Inspector's explanation".

5

Item III amended in pencil.

Items I and II — No remarks.

Items III — Please see S. N. 1 and 2/h.2[illegible]-40.

6

In sanctioning the extra grant for the restoration of cuts in pay and increment of the staff, the Inspector was told that the full grant should be utilised for the purpose for which it was sanctioned. In the circumstances the Inspector should certify to that effect.

Draft submitted.

26/9/40.

30.9.40

J. M. Rajagopalan 30-9-40

6.

3.10.40

8.N.(9) Issue

:.P.39/puc

7

D. N. 9487. S. N. 10.

The Inspection Report of the Accountant General on the Civil Works Expenditure in the Station has been examined. The Executive Engineer's explanations to the several points raised by the Audit Officer appear to be generally satisfactory except in the case of the following items:-

Item II. Rush of Expenditure in March. The drawing of bills before the works are completed to avoid lapse of funds and endorsing them in the name of the Clerk instead of ~~endorsing them direct to~~ the Contractor is irregular. Executive Engineer may be told that this should be avoided.

Item 1 of Appendix. The Executive Engineer's explanation is not satisfactory. He may be asked to carry out the A.G's suggestions.

Draft submitted.

Para 7

16/10/40.

23/10/40

Item I of Rpp. I think Ex. En. means he is doing so now but draft may issue.

SN 11 may issue.

D. N. 9961. S. N. 12.

9 puc. 9/37

Please see para 3 of S.N.9. sp. 37-38 (G)

P.U.C. may be filed.

RM
1.11.40.

Para 9.

I seem to have seen a letter from the A. G. asking for this certificate. R. verify.

R 2.11.40

10

D.N. 10533. S. N. 13 Since received C.r.41/puc II

The certificate received with S.N.12 (puc I) may be sent to A.G. S.N.12 has been endorsed for favour of signature.

RM
5/11/40.

From para 9.

Issue.

R 5/11/40

Issued GRA 14/11/40

~~S.N. (14) Issued.~~

11

D. N.11260. S. N. 14. c.p.44/puc

Please see items I and II of the Audit Report at page 8-10. Draft submitted.

RM
26/11/40

R
28.XI.40

Para 11.

Attd.

S.N(15) Issued.

Audit.

Yes.

5/11/40

await 5/12/40.
(S.N.15)

12

Please see S. N. 14 and 15.

Reminder to P.M.C. submitted for signature.

Para 12

DM 7.1.41

9.1.41

Issued 9/1/41 E.A.

C.P.46/puc I 13 D. N. 382. S. N. 16.

C.P.47/puc II D. N. 531. S. N. 17.

Please see S.N. 14 and 15. ~~No reply has yet been received from P.M.C. He was reminded on the 9th January vide para 12 of above notes. P.C. acknowledgment to A.G. submitted.~~ Draft submitted.

Para 13.

P.M.C's reply has since been received.

17.1.41

Draft action and [illegible]

DM 17.1.41.

18.1.41

20.1.41

E.A.

S.N. (18) Issue.

14

C.P.50/puc D. N. 1343. S. N. 19.

Please see S.N.15, 17 and 18.

Draft to P.M.C. submitted.

DM 10/2/41.

12.2.41

Para 14.

S.N. (20) Issue

14/2/41.

C.P.52/puc D. N. 2487. S. N. 21.

Please see S.N. 19 and 20.

Draft submitted.

15/3/41.

15.3.41

Issue.

16.3.41

S.N. (22) Issue.

C.P.54/puc D. N. 3604. S. N. 23.

Two drafts are ~~Draft acknowledgment~~ submitted.

Necessary papers will be collected and kept ready.

* The Clerk concerned will kindly note.

9.4.41.

9.4.41

Para 16

Issue.

11.4.41

S.N (24 and 25) Issue

D.No. 5221 S.N. (26)

C.p. 52 and 53

Please see S.N. 21 and 22

Draft submitted

(Para 17)

27.5.41.

27.5.41

Issue

28/5/41.

S.N. (27) Issue

D.No.6690 S.N.28

As usual, the Executive Engineer's explanations may be obtained in the first instance. 18

Draft to P.M.C. submitted.

M.P. 8/7/41 9.VII-41

Done 10.7.41

E.A.

S.N.29: Issue

D.No.6841 S.N.30

19 + cp. 57 & 58 (Q)

Please see S.N.26 and 27.

Draft submitted.

M.P. 11-7-41 11.7.41

Done 12.7.41

E.A.

Accepted 15/8/41

S.N.31: Issue

20 & cp 57 and 58 (Q)

Please see S.N.28 and 29. The replies of the Executive Engineer have not yet been received. The P.M.C. may be reminded. Draft submitted.

M.P. 11.9.41

Done. 12.9.41

K.L. 11.9.41.

E.A.

S.N.32: Issue

21

Please see S.N.28, 29 and 32.

The replies of the Executive Engineer on the Audit Report have not yet been received.

Draft reminder submitted.

22/10/41

22.10.41

S.N.33: Issue

D.No.284 S.N.34

22

Please see S.N.28, 29, 32 and 33.

Draft for further reminder to the P.M.C. with an endorsement to the A.G. is submitted.

(Form 23 only)

9-1-42
10

10.1.42

12.1.42

Draft may issue

13/1

S.N.35: Issue

Await
15/2/42

D.No.1336 S.N.36

Please see S.N.28 and 29.

The Inspection Report of the A.G., ~~Madras~~ on the civil works expenditure in the Station has been examined. The Executive Engineer's explanations to the several points raised by the Audit Officer are generally satisfactory. The following remarks are however made:-

Para VIII (page 8 of the Report)

Rush of Expenditure in March ~~1941~~:- It should be possible for the Executive Engineer to avoid rush of expenditure in March, by taking up the work connected with white washing, colour washing and repairs, soon after the monsoon is over and earlier than January each year.

The Audit Report may be recorded. The Executive Engineer may be asked to note the Instructions of the Accountant General.

Draft Proceedings submitted.

S.N.37 : 18 June

D.No.2860 S.N.38

Please see S.N.35 to 37.

A reply to A.G. was issued by this Residency on 4-3-42. Apparently it did not reach him when the present reminder was despatched by his office. He would have received it now. The P.U.C. may be filed.

26 Please see items VI and VII of the Audit Report at c.p.71 and 73, and S.N.36 & 37.

Draft submitted.

(para 26 only)

mil.
15-4-42

Done
18.4.42

15.4.42

S.N.40 : 18 Issue

E.A.

D.No.5485 S.N.41

27 Draft acknowledgment submitted.

(Necessary papers are being collected and kept ready).

mil.
20/5/42

20.5.42

25.5.42

E.A.

D.No.5582 S.N.42.

28 (The P.M.C. may be requested to afford the usual facilities when the accountant goes for inspection, and receipt of P.U.C. may be acknowledged.

Two drafts submitted.

(para 28 only)

2
There are two S.N.25's in the file. Pl. see this right

Rs. 19/5/42

mil.
25/5/42

Done.
26.5.42

25.5.42

S.N.43 & 44 : 15 Issue

E.A.

This S can't be seen in microfilm

mil
21/5/42

D.No.5807 S.N.45

29

Please see S.N.39 and 40.

A draft reminder to P.M.C. and a draft interim reply to A.G., are submitted.

I think this has already been sanctioned. Please consult Ex. S.S.

30/5/42

30.5.

Please see notes in the margin.

This was sanctioned in another connection - vide S.N.73 and 74 of D.F.195-40.

30

(Y)

A draft to A.G. is submitted.

31/5/42

3.6.

(from para 29)

E.A.

S.N.46: Issue

D.No.9366 S.N.47

D.No.9413 S.N.48

S.N.47 (P.U.C.I)

31

A copy of the audit report on grants-in-aid to educational institutions in the Station, may in the first instance be sent to the Inspector of Schools for his remarks. The endorsement on the facing sheet of the report may kindly be signed. (vide below)

× with the signature slip

S.N.48 (P.U.C.II)

Draft endorsement to the P.M.C. is submitted on the reverse of P.U.C.(II) - (the P.M.C. may have a copy of A.G's covering letter also)

(para 31 ante)

24/8/42

28.8.

E.A.

S.N.49: Issue

25/9/42

Para II of the Audit Report. (& para 265 P/S)

Grant in aid to the Church of England Zenana Mission Hospital, Bangalore.

32

The Zenana Mission Hospital, Bangalore, was started in 1894 by the Church of England Zenana Mission Society as a general hospital for women and children. Tuberculosis work was undertaken by the hospital in 1913. Up to 1931, Government had only given non-recurring grants to the hospital varying from Rs.5000 to 10000.

33

The history of the recurring grants to the hospital dates from 1931. In that year, the hospital came to a crisis owing to the decision of the Church of England Zenana Mission General Committee in Lodnon to stop the annual grant given by it to the hospital. The hospital authorities applied to the Resident for a Government grant and on his recommendation the Government of India sanctioned the payment from M.A.T. revenues of an annual grant of Rs.10,000 to the hospital with effect from the 1st November 1931, subject to the fulfilment of certain conditions which included the up-to-date treatment of tuberculosis.

S.N.3 & 5 C.P.-132-21 (F) F.281-31

34

S.N.4/CP" (R) F.576-36(IV)

S.N.3/CP-10 (R) R.F.412-40

35

C.P.17 (F)

In 1936, the grant to the Zenana Mission hospital was temporarily reduced to Rs.8,000/- on account of financial stringency of the M.A.T., but was restored to the previous level of Rs.10,000/- in 1940.

We are not paying the grant to the hospital to meet its deficit, but what we pay is a fixed recurring grant subject to the fulfilment of certain conditions by the hospital authorities - vide para 9 of S.N.4 of F.281-1931. So long as these conditions are fulfilled it seems we need not effect any change in the existing arrangement.

xx Encl to P.U.C 36

Before examining the other points raised in the Audit report, the remarks of the Residency Surgeon may be invited on the suggestion of the auditor regarding the grant-in-aid to the Zenana Mission Hospital.

37

* in para II of Audit report

It does not seem necessary that the sanction of the Hon'ble the Resident should be obtained for the hospital authorities to incur capital expenditure on the hospital building as suggested by the A.G.

The views of the Residency Surgeon may be invited on this point also.

He may see file U/O.

(from para 32)

M.P. 17/10/42

17.10.42

16.10.42

E.A

R.S.

U/O No. D.F 404-40 dt 20.10.42

the grant the hospital receives is a fixed recurring one with no minimum or maximum limit and is absolute so far as the receipts and expenditure of the Hospital are concerned. The grant is of course paid subject to fulfilment of certain guarantees purely of administrative nature and has no bearing whatever on the receipts or expenditure of the Hospital. Any change in the existing arrangement does ... therefore arise.

In these circumstances it is also not necessary for the Hospital authorities to obtain the sanction of the Hon'ble the Resident to any addition to Hospital building which is their own concern.

...t.-Col.I.M.S.,

Secretary to the Hon'ble the Resident in Mysore,
U.O. No; 3131/151 dated 27th November 1942.

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE, BANGALORE
28 NOV 1942
Diary No. 13560.
File No .....

Please see from para 32 of the foregoing notes and the P.U.Cs.

Para IV of the audit report.

The supplementary grant of Rs.662/- sanctioned to the C.V.S.Sabha School was intended to enable the management to raise the pay of at least the Headmaster and the senior members of the staff - vide para 2 of Inspector's letter at c.p.2 of R.F.96(2)-41 'R'. From the copy of the correspondent's letter at c.p.15?(PUC) forwarded by the Inspector, it is seen that the supplementary grant has been utilised only partly for the purpose for which it was granted, the other portion being proposed to be utilised to meet the management's share of contribution to the Provident Fund, etc. The

Inspector may be asked to obtain and forward a certificate to the effect that the entire amount has been utilised to raise the pay of the Headmaster and the staff.

(B)

Para VI of the audit report.

40

Please see the Inspector's U/O note at c.p.3 and and para 26 and 27 of office notes in R.F.97-42.

As the transfer of the sum of Rs.8,408 from the Boarding House account to the school account was not regarded as a gift or a donation, the Resident sanctioned the payment of the grant after excluding the amount from the receipt side. There are no new grounds to alter the decision.

Para VIII(a) of the report.

41

For the existing para VII(a) of the Inspector's endorsement at c.p.140 (P.U.C.), the portion marked in pencil in his letter at c.p.153(P.U.C) may be substituted.

Para IX(b) of the report.

42

The action of the Inspector in having distributed the kits of the discharged cadets to the enrolled cadets may be approved.

Draft proceedings submitted. (The replies of the Inspector in (P.U.C.I) will be copied in column 5 of the report - under "Inspector's explanations".)

x and t P.U.C I and at C/p. 119 (Q)

(Separate 32.)

M.P.
18.1.43

J. N. Nagpal 21.1.43

16/1/43
18.1.

F.A.

43

The draft is submitted for appl.

16/1/43
22.1.

23.1.43

Sqcy

S.N.53:1Sue

Accts
1/3/43

Para 2 of P.U.C.

Please see para IV of the audit report, para 39 of the above notes and para 3 of c.p.154.

The supplementary grant of Rs.662/- sanctioned to the C.V.S.Sabha School was intended to enable the management to raise the pay at least of the Headmaster and the senior members of the staff - vide para 2 of the Inspector's letter No.609/B.5/42, dated the 11th March 1942. From the copy of the correspondent's letter again forwarded by the Inspector with P.U.C. it is seen that only a sum of Rs.456 out of this grant has been utilised for raising the pay of the headmaster, etc., and that the balance of Rs.206/- is proposed to be utilised to meet the management's contribution to the Provident Fund and half the expenditure to be incurred on account of the grant of dearness allowance. Since the supplementary grant referred to was sanctioned specifically for the purpose of increasing the pay of the staff, the use of any part thereof for other purposes is irregular. The Inspector of Schools may therefore be requested to direct the school management to utilise the entire supplementary grant of Rs.662/- for the purpose for which it is intended and not to allow its utilisation for any other purpose, and to obtain and send a certificate to that effect.

Para 3 of PU.C.

Please see para XIII of the audit report and para 6 of the Hon'ble the Resident's Proceedings at c.p.154-155.

The Inspector's action may be approved.

Draft submitted. Draft I

Para 4 of P.U.C.

Please see para ... the audit report and para 8 of the Hon'ble the Resident's Proceedings at c.p.154-155.

In order to regularise the position the candidate may be exempted from the operation of the age rules prescribed by Rule 56 of the Grant-in-aid Code.

Draft submitted. Draft II

After issue of drafts the Inspector of Schools may see para 44 of notes above and kindly obtain ~~and furnish~~ from the school authorities a certificate to the effect that the entire supplementary grant of Rs.662/- has been utilised for the purpose for which it was ~~sanctioned~~ intended.

M.P.
8.3.43

(from para 44)

ICL 43
8.3.

Paras 44 & 47 I think expenditure on dearness allowance may be reckoned as expenditure on pay.

Jm Nagappala
10.3.43

Drafts may issue, and the file may then be sent to the Inspector of Schools U/O with reference to para 47 of the notes.

(With reference to para 48, it is submitted that the question of grant of dearness allowance to the schools in the Station ~~is a separate question, which~~ and it is being considered ~~independently~~ separately)

M.P.
11.3.43

(from para 44)

ICL 43
11.3.

12.3.43

S.N.55 & 56: 158mw

The Inspector of Schools, Bangalore
U/O No. D.F. 404-40 dated 16.3.43

U.O.NO. T49/P.4/43 dated 20-3-1943.

Pending the final settlement of the question, the sum of Rs.206 may be deducted from the amount to be paid to the C.V.S. Sabha School.

17/3

To the Secretary to the
Hon'ble the Resident in Mysore,
Bangalore.

Secy

OF THE
RESIDENT
IN MYSORE, BANGALORE.
22 MAR 1943
Diary No. 3078

PRs not put up.

current year as originally recommended by the Inspector of Schools has already been paid. The deduction of Rs.206/- cannot therefore be made now. If the school management do not disburse the amount to the teachers, we can deduct this amount from the next year's grant.

The Inspector of Schools may see U/O.

HSR
24.3.43.

(Para 52 above)

24.3.43

53

The grant has not been paid yet in full The Inspector of Schools may when Countersigning the bill for final payment make the deduction in question & credit it as a receipt.

J. N. Nagaraja Rao 25.3.43

54

The Inspector has since informed this office that the sum of Rs.206/- is almost wholly being utilised by the School for the purpose for which it is intended, and that a certificate will be forwarded. The question of recovery does not therefore arise. The Inspector may see U/O and return the file through F.A.

(from para 52)

25.3.43

25.3.43

26.3.43

Insp.

The Inspector of Schools, Bangalore
U/O No.D.F.404-440/G&A, dated 26-3-43

55

The Correspondent will furnish full particulars re disbursement of the sum of Rs. 206 as has already been written to.

22/3

U/O. No. 822/T.1/43.
27.3.43

27-3-43

56

D.No.3368

A copy of the Proceedings was originally sent to the A.G. It has either been misplaced in A.G's office or the original must have gone to Madras. If approved we may send him another copy.

The PUC may be returned with the following reply:-

"Returned. A copy of the Proceedings of the Hon'ble the Resident in Mysore No.D.F.404-40/ G&A., dated the 1st February 1943 was sent to you. Another copy is now enclosed."

HSK 30.3.43.

Returned.

2. This office file shows that a copy was sent to you on 1.2.43. Another copy is herewith sent.

E.A.

D.No.3368 S.N.57

Please see c.p.154 to 162.

Para IV of the audit report. (c.p.122 of Q) Vide para 3 of Cp.154 also

The Inspector has written to the School authorities to send the required certificate - vide paras 44 and 47 to 55 of the foregoing notes.-- Its receipt may be awaited.

Paras XIII and XV of the audit report. (Cp 128-129-130 of Q) Vide paras 6 & 8 of Cp.154 also.

The Hon'ble the Resident has accorded necessary sanction to regularise the position, and copies of the orders were forwarded to the A.G. at Bangalore on 13th March 1943 -- vide c.p.160 and 162. The Accountant General at Madras does not appear to have received copies of the orders, yet as they were sent to the Bangalore Office. But the Bangalore Office are sure to forward them to the proper quarters.

An interim reply need not perhaps be sent to A.G. with reference to para 58 of the notes above. The certificate will be forwarded to them as soon as it is received from the Inspector. He will be reminded in due course.

The P.U.C. may be filed pro-tem.

(Para 58)

E.A.

D.No.5551

a358+59

Please see c.p.156 to 164 and paras 44 and 47 to 55 of the foregoing notes.

The statement received with P.U.C. may be forwarded to the A.G.

Draft submitted.

(para 61)

8.4.43

8.4.43

S.N.59: Issue

D.No.5519 S.N.60

A copy of the statement and the endorsements referred to may be sent to A.G.

c.p. 160, 162 & 166

Draft submitted.

29.5.43

29.5.43

S.N.61 Issue

D.No.6590 S.N.62

Please see c.p.122 (para IV), 140 (para IV) c.p.152 and 165 to 168.

The A.G. has apparently overlooked the statement forwarded with our memo at c.p.169 showing how the balance of Rs.206/- was utilised by the School authorities. In view of this the question of asking the school authorities to refund the amount does not arise.

Draft to A.G. submitted.

(para 43)

29.6.43

29.6.43

S.N.63: Issue

D.No.7996 S.N.64

Please see c.p.170 and 171.

The ~~two~~ statements at c.p.158 and 166 ~~together~~ were sent to ~~furnished~~ the A.G. They contained ~~visit~~ details as to how the supplementary grant of Rs.662/- was utilised by the school. Apparently ~~he~~ the A.G. is not satisfied with these statements. What he wants appears to be a certificate stating the mere fact that the full supplementary grant of Rs.662/- was utilised for the prupose for which it was intended (without perhaps giving details of distribution).

The Inspector of Schools may, if approved, be requested to obtain and forward such a certificate.

He may see U/O.

(para 64 only)

M.P.
31.7.43

KL 23
31.7.

2/8

Jasp
1.8.

U.O.NOte of the Inspector of Schools

Retransmitted, together with the certificate required by the Accountant-General, Madras.

19/8

To the Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

MA/B. 19.8.
40.80.2091/P.4/43.
20.8.43.

Draft to the Accountant General, Madras submitted.

M.P.
23.8.43

KL 23
23.8.

Jasp. (for para 64)

2/8

S.N.65 : issued

Remarks

OFFICE OF THE
ACCOUNTANT-GENERAL
MADRAS
20 AUG 1943
Diary No. 9015

Draft acknowledgement submitted.
(Necessary papers are being collected and kept ready)

CORRESPONDENCE.

S. Y. 330.
(Revised.)

Office of the Accountant-General
Madras

dated 10th June 1940.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
11 JUN. 1940
Diary No. 5821
File No.

No. O. A. 33(C)-6/40-41.

To The Secretary to the Hon'ble the Resident in Mysore.
Bangalore

SIR,

I have the honour to inform you that Mr. V. Sambasiva Iyer Test Audit Accountant, will inspect ~~the accounts of~~ in your office the accounts ~~and test audit the accounts of the~~ relating to grants in aid sanctioned during 1938-39 and 1939-40 on or about the 4th July 40 and succeeding days and to request that he may be afforded the usual facilities in carrying out his work.

2. It would be an advantage if you could conveniently arrange to be present at the close of the inspection so that any points of doubt or importance may then be personally discussed with you.

3. I shall be obliged if you will give in particular such directions to your staff as may be necessary to ensure that all the documents which will be required during the inspection shall be in readiness and that the objections noted by the auditor are taken up promptly for settlement.

4. Please acknowledge receipt of this intimation.

I have the honour to be,

SIR,

Your most obedient servant,

R. Ranganayaki Ayyar

Examiner, O. A. D.

7.6.40

S. Y. 330.
(Revised.)

Office of the Accountant General
Madras

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
12 JUN. 1940
Diary No. 5834
File No.

dated 10th June 1940.

No. O. A. 334-15/40-41

To

The Secretary to the Hon'ble the Resident in Mysore
Bangalore

SIR,

I have the honour to inform you that Mr. V. Sambamurthy Ayyar Test audit accountant will inspect the accounts of ~~your office~~ expenditure in connection with the execution of Civil works in the Civil and military ~~and test audit the accounts of the~~ stations, Bangalore through the agency of the municipal Commission on or about the 9th July 40. and succeeding days and to request that he may be afforded the usual facilities in carrying out his work.

2. It would be an advantage if you could conveniently arrange to be present at the close of the inspection so that any points of doubt or importance may then be personally discussed with you.

3. I shall be obliged if you will give in particular such directions to ~~your~~ the Resident, municipal Commission ~~staff~~ as may be necessary to ensure that all the documents which will be required during the inspection shall be in readiness and that the objections noted by the auditor are taken up promptly for settlement.

4. Please acknowledge receipt of this intimation.

I have the honour to be,

SIR,

Your most obedient servant,

R. Ranjaswami Ayyar

Examiner, O. A. D.

10.6.40

MFP—1048 Audit—(M-1927)—25-2-39—5,000.

S.N.2-A

D.F. No 404/1940.
G. & A.

19/6/40

Issued
19/6

The A.G., Madras.

Inspection of accounts relating ~~t~~ to grants-in-aid and Civil Works.

Sir,

I am directed to acknowledge ~~th~~ the receipt of your letters Nos. 33(c)-6/40-41, ~~dated the 10th June 1940~~ and 33 h-15/40-41 dated the 10th June 1940.

I have etc.,

for Secy. to the Resident

15.6.40

No.D.F.434-40/3 & A. S.IV.2

4

From The Secretary to the Hon'ble the Resident
in Mysore, Bangalore.

To The President,
Municipal Commission,
C & M Station, Bangalore.

Dated 5th July 1940.

TEST AUDIT.

Sir,

I am directed to say that Mr.V.Sambamurthi Ayyar, Test Audit Accountant of the Accountant General's Office, Madras, will inspect the accounts of expenditure in connection with the execution of Civil Works on or about the 9th July 1940. I am to request that he may be afforded the usual facilities in carrying out the work.

I have the honour to be,
Sir,
Your most obedient servant,

for Secretary to the Resident.

Grant-in-aid files

Fifteen files relating to the subject mentioned above taken from the Resident's office for audit are herewith returned after check the two copies of the Grant-in-aid code obtained from the office are also returned herewith the receipt of the documents and books may please be acknowledged

Except some general remarks there are no audit notes to perusal.

V. Sambamurthi
11/7/40
Test Audit Asst

To

The Superintendent

Resident's Offic

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
12 JUL 1940
Diary No. 6785
File No.

No remarks are good remarks. file

Seen.

S Y/M. 73.

Office of the Accountant General,
Fort St. George, Madras, 25 - 7 - 1940

No. O. A. 33h-15 - 6024
FROM 40-41

THE ACCOUNTANT GENERAL
(Outside Audit Department), Madras.

To The Secretary to the Honble the Resident in Mysore

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE, BANGALORE.
27 JUL. 1940
Diary No. 7282
File No.

THROUGH
THE

Sir,

I have the honour to forward herewith in duplicate the report (with Appendix) on the inspection of the accounts of the Civil Works expenditure ed M station, Bangalor and to request that you will be so good as to return one copy of the same at an early date with the replies of the Municipal Commissioner and your orders thereon.

2. The accounts ~~from~~ of 1939-40 ~~to~~ were generally examined ~~and the initial accounts of the~~ ~~test audited.~~ The audit was conducted by Mr. V. Sambamurthy Ayyar Accountant, Outside Audit Department, in accordance with the rules on the subject.

3. Important irregularities and omissions have been included in the report and the minor defects noticed during audit in the Appendix. ~~Special attention is invited to paragraphs of the report.~~

4. The general state of the accounts was Satisfactory

I have the honour to be,

Sir,

Your obedient servant,

R. Ranganawami Ayyar
Examiner (O. A. D.).

KR
24.7.40.

No. O. A. dated 19

Copy of the letter only forwarded to the
for information and necessary action.

Examiner (O. A. D.).

MGIPC—S7—IV-7-19—7-5 37—1,500.

Issued
7/8/40

7/8/40

ExNox No. D.F. 404-40
G. & A.

Copy with a copy of the report is forwarded to the President, Municipal Commission, C. & M. Station, Bangalore with the request that the report may kindly be returned to this Residency with the replies of the Municipal Ex. Engr.

for Secy. to the Resident.

K/C
2.8.40

F.P.C.N.
3.8.40

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

Report on the Inspection of the accounts of the Civil Works expenditure in the C & M. Station Bangalore.

Dates of Inspection: — 9.7.40 to 13.7.40.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.
I.	Schedule of rates. In para I of the last Inspection Report, it was pointed out that the detailed data for finished items of work entered in the Schedule of Rates may be kept on record in all cases and made available for audit It is stated that the data are still in the process of compilation. Early steps may be taken in the matter and the fact of completion reported to audit.	Noted.
II.	Rush of Expenditure in March. In the cases noted below, the bills have not been endorsed as usual for payment direct to the contractors concerned, but to the accounts clerk of the Office of the Municipal Engineer. It is seen from the concerned files that the works were incomplete even so late as 17-4-1940. There is also a remark dated 1-4-1940 in the files to the following effect "To faciliate the encashment of bills before 31-3-1940 the bills were drawn in the name of the accounts clerk and the amount	Messrs.Khale & Murthy to whom the works were entrusted were also contractors for municipal underground pipe drainage works and as they had urgent works on hand they were not readily available so that the bills could be drawn in their favour for encashment in time on 30th March 1940 which was a Saturday These bills together with some others which had to be cashed on the last day of the year to avoid lapse of funds due to non-encashment of the bills were drawn in the name of the accounts clerk. The portion of works reported to be incomplete was only part of the main item in estimate and would not come to any appreciable amount to justify with-holding of payment of the bills.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.

amount is kept in cash chest. "
The bills seem to have been drawn evidently to avoid lapse of budget grant. The irregularity is brought to notice.

Bill No.	Name of work.	Amount of Bill. Rs. A. P.
326	Providing an European pattern water closet with flushing arrangements in the S.I's. quarters attached to Cubbon Park.	162 3 0
327	Construction of new septic tank and soakage pit in Cubbon Park Police Station.	200 1 0
310	Providing flushing arrangements to latrine of S.I's quarters in Dispensary Road.	107 11 0
320	Extending the lavatory attached to the Magistrate's Chambers in the Bench Court and providing a water closet in the flushing arrangements.	192 15 0

R. Ranganswami Ayyar
EXAMINER, O.A.D.

vg.

No. of item.	Replies by Executive Engineer.	No. of item.	How disposed of.

Appendix

No. of item.	Remarks by Accountant General.

1.

COMPLETION OF WORKS.

No information as to when the works were completed is furnished in the Pregress Register of works. The information is not also contained in the measurement books and in the Reports that are sent to the countersigning authorities through the Treasury Officer. In future, information as to the date of written order to commence work and the date of actual completion of work may be noted in the measurement books, and the Register of works. The completion Reports also should contain information as to the date of completion of works.

2.

Acceptance of Contractors in the Measurement Books.

In the cases noted below the signature of the contractors in token of their acceptance of the measurements does not seem to have been obtained at the time of the measurement but considerably later even after the date on which the bill has been passed by the Executive Engineer.

Measurement Book No.	page.	Date of measurement.	Date of acknowledgment of contractor.	Date of passing of the Bill.
75/36	9	31-7-1939	18-8-1939	16-8-1939
"	12	1-8-1939	-do-	-do-
3/39	12	5-7-1939	28-7-1939	20-7-1939
"	18 v	12-7-1939	-do-	-do-
4/39	9	1-2-1940	9-2-1940	7-2-1940
"	15	-do-	-do-	8-2-1940

In future, the acceptance of the contractors may invariably be obtained in the measurement books at the time of measurement.

No. of item.	Replies by Executive Engineer.	No. of item.	How disposed of.
	Almost all the works carried out are petty ones and the - measurements are invariably taken after completion of the works in all respects. The date of measurement is therefore the date of completion which is furnished in the measurement book and the bill. This is also being - furnished in the completion - reports now.		
	This is being done generally. In cases when the contractor is not available at the time of taking the measurements his signature is taken at the time of payment of the bill.		

S. Y 203 (Inner sheet).

No. of item.	Remarks by Accountant General.

3. PROGRESS REGISTER OF WORKS.

In the cases noted below, a remark "credit for old materials to be given" has been made in the register after the words "completed". There are no subsequent entries to show the credit for the sale. It may be stated, whether and if so when the old materials have been sold. It may also be stated whether after the credit has been afforded, there is still any excess over estimate.

	Page No.	Item No.	Name of work.	Estimate. Rs.	Expenditure. Rs.A.P.	Excess over Estimate. Rs.A.P.
(1)	22	19	Providing a R.C.C.stair case in place of the damaged one, at the back of Lady Doctor's quarters in L.C.H.17.	378/-	380-7-0	2-7-0
(2)	50		Renewing the floor of Sheristadar's Office room altering the counter in Nazir's room etc., in District Court Buildings.	100/-	103-7-8	3-7-8

4. SAVINGS IN ESTIMATES.

In the following cases, the actual expenditure was far below the estimated amounts which would appear to be due to defective preparation of estimates. It may kindly be explained why amounts in excess of actual requirements were provided for in the estimates.

Page.	Item.	Name of work.	Estimate. Rs.	Expenditure. Rs.A.P.	Saving. Rs.A.P.
10	42	Repairing, whitewashing and colour washing in Police Inspector's quarters, Broadway Road.	91/-	69-7-0	21-9-0

No. of item.	Replies by Executive Engineer.	No. of item.	How disposed of.
(1)	The old materials in respect of item 1 have since been sold and a sum of Rs.19-8-0 realised on account of the same has been remitted into the Treasury under Chalan No.49 dated 14-9-1940. There will be no excess over the estimate; on the other hand, there will be savings in it.		
(2)	The old Cuddapah slabs for which credit was provided in the estimate for this work were subsequently utilized for some additional works in the same estimate as desired by the Dist.& Sessions Judge. The excess over the estimate is within my powers of sanction and is passed.		
4. Item 1.	Two coats of white and colour washing were provided for in the estimate for all these buildings but only one coat was done to enable execution of other urgent works required by the Commission of Police out of the savings therefrom.		
Item 2-4.	Lime plastering to roof was not done as it would have had to be re-done after rains.		
Item 5&6.	Savings due to certain items in estimate not found necessary during actual execution of work.		
	Sd/- J.W. Edwin, 14/9/40. Executive Engineer.		

B.

S. Y 203 (Inner sheet).

No. of item.		Remarks by Accountant General.			
Page.	Item.	Name of work.	Estimate. Rs.	Expenditure. Rs.A.P.	Saving. Rs.A,P.
11	54	-do- Police lines. Nilsandra.	122/-	52-12-0	69- 4-0
"	55	-do- Yellagonda poliem.	154/-	86-13-0	67- 3-0
12	56	Repairing doors, roofs floors etc., Police Lines in Blackpally.	405/-	323- 4-0	81-12-0
25	7	Effecting petty repairs to the servants' quarters in the compound of Isolation hospital.	40/-	29- 6-0	10-10-0
60	4	Providing white glazed tiles to walls of spare bath room E in 1st floor, Secretary's quarters.	107/-	80-12-0	26- 4-0

R. Ranjaswami Ayyar

EXAMINER, O.A.D.

TS.

MFP—434 Audit—(M-872)—12-9-38—50,000.

S. Y/M. 73.

Office of the Accountant General,

Fort St. George, Madras, 30 - 7 - 1940

No. O. A. 330-6 / No. 41 — 671

FROM

THE ACCOUNTANT GENERAL

(Outside Audit Department), Madras.

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE, BANGALORE. 5 AUG. 1940 Diary No. 7577 File No. Mysore Bangalore

To

THE Secretary to the Hon'ble the ~~Resident in Mysore~~

~~THROUGH~~

~~THE~~

Sir,

I have the honour to forward herewith in duplicate the report (~~with~~ Appendix) on the ~~inspection of the accounts of the~~ test-check of Sanctions to Grants-in-Aid to Educational institutions in Bangalore and to request that you will be so good as to return one copy of the same at an early date with ~~the replies of the~~ replies thereon. ~~and your orders~~ Sanctions accorded during 1938-39 and 1939-40.

2. The ac~~counts from~~ ~~to~~ were generally examined and the initial accounts of the ~~test audited~~. The audit was conducted by Mr. V. Sambamurthy Aygar Accountant, Outside Audit Department, in accordance with the rules on the subject.

3. ~~Important irregularities and omissions have been included in the report~~ and the minor defects noticed during audit in the Appendix. Special attention ~~is invited to paragraphs of the report.~~

4. ~~The general state of the accounts was~~ .

I have the honour to be,

Sir,

Your obedient servant,

R. Rangaswami Ayyar

Examiner (O. A. D.).

KR
30/7/40

No. O. A dated 19

Copy of the letter only forwarded to the

for information and necessary action.

Examiner (O. A. D.).

MGIPC—S3—IV-7-29—26-4-39—100.

Here enter Report.

Copy forwarded to the In Schools, Bangalore for favour of such remarks as he may wish to offer.

for Secy. to the Resident.

7.8.60

R 9840

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

REPORT ON THE AUDIT OF SANCTIONS TO GRANT-IN-AID BY THE HON'BLE THE RESIDENT AND THE INSPECTOR OF SCHOOLS, BANGALORE, FOR 1938-39 AND 1939-40.

Dates of inspection :— 4-7-40 to 8-7-40

S N 7

Office of the Hon'ble the Resident in Mysore,

Issued 14/8/40

Bangalore, the 14th August 1940.

No.D.F.404-40/G & A.

Forwarded to the Inspector of Schools, Bangalore, for remarks and return.

OC. 14/8

for SECRETARY TO THE RESIDENT.

2/13

Serial number of paragraph of Report.	Inspecting officer's remarks.	Inspector's ~~Executive Engineer's~~ explanations.
	GRANTS-IN-AID.	
I.	Grants for the purchase of Furniture, Books, Science Apparatus etc.	
	Inadmissible Items:- A comparison of the original applications with the vouchers for the purchases shows that savings in the purchase of the items included in the original applications have been utilised, by the institutions concerned, in the acquisition of some other articles, about which the Inspector had not been consulted, prior to purchase, vide instances given below:-	Explanations regarding Sl. No. 1. Inspection of Sch. plan See Sl. No. 8
	(1) Inspector's No.2900/B. 3-39, dated 18-10-39 - Half grant towards the cost of certain non-indian periodicals etc.	
	The following books not included in the original applications have been purchased and a half grant drawn on that account:-	
	Longman's General Science ... 1 8 0	
	One each, Self Help Exercise Books - 1 to 3 ... 1 8 0	
	Eurasia and India ... 1 0 0	
	Total - Rs.4/- less discount As.5/- - Net Rs.3-11-0.	

DCFP—1Audit—(G-1828)—7-4-32—20,000.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Inspectors. ~~Executive Engineer's~~ explanations.

S.No. 97 (F) R.453-39.

(2) Resident's sanction No.R.Dis. F.453/39/G.A., dated 1-8-39 - Grant to the St. Joseph Indian High School towards the cost of Science Apparatus required for the teaching of Chemistry.

(1) Articles purchased out of the saving in the cost of freight as estimated in the original application - Rs.121-3-0.

(Rs.200/- minus Rs.78-13-0).

(2) Other articles purchased not included in the original application--

	Rs.	as.	ps.
2 Primus Stoves	14	0	0
4 Wooden Cases	40	0	0
1 Dozen blow pipes, Brass.	6	0	0
1 Balance with case and drawer ...	48	0	0
3 Dozens weight boxes Forceps spare ...	1	8	0
Wire Gauze spoons.	1	8	0
	111	0	0

Under Rule 50(iv) of the Grant-in-Aid Code for Indian Schools, grants should not be given for articles regarding which the Inspector had not been consulted or for which grants had not been promised previous to purchase or manufacture. Hence payment of half grant amounting to Rs.117-15-0 ~~(half payment of half grant amounting to)~~

DCFP—1Audit—(G-1828)—7-4-32—20,000.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Inspectors ~~Executive Engineer's~~ explanations.
	(half of Rs.3-11-0 plus Rs.121-3-0 plus Rs.111 = Rs.235-14-0) in the two cases mentioned above is inadmissible. It may be explained how the grants were authorized for payment in the above cases.	
II.	TEACHING GRANTS TO THE MUNICIPAL COMMISSION UNDER RULE 58 OF THE GRANT IN AID CODE FOR INDIAN SCHOOLS.	
	The grants are sanctioned on the basis of the estimated expenditure of the year in advance. Statements showing the actual expenditure of the year are received from the Educational Superintendent of the Municipal Schools, along with the applications for grants for the succeeding year. Necessary adjustments towards excess or short payment of grant, as compared with the actual expenditure are made in the grants payable for the succeeding year. Full details of expenditure working up to the figures shown in the statements are not furnished. The Inspector of Schools is therefore not in a position to exercise any check .	

Serial number of paragraph of Report.	Inspecting officer's remarks.	Inspectors ~~Executive Engineer~~'s explanations.
	over the admissibility or otherwise of the several items included therein. The statements do not also indicate, whether the expenditure has been audited by the Municipal Auditor and accepted by him as correct. It is for consideration whether the Educational Superintendent of the Municipal Schools may not, in future, be asked to obtain a certificate from the Municipal Auditor for the correctness of the figures included in the statement and also furnish separate statements showing full details of expenditure, similar to those received from private aided Secondary Institutions, applying for teaching grants.	
III.	<u>TEACHING GRANT TO AIDED SECONDARY SCHOOLS.</u> Resident's Proceedings No. F.200-4/G & A, dated 20-3-40 Grant to the R.B.A.N.M. High School:- The sum of Rs.4,400/- sanctioned for the above school is made up of (i) Rs.2,800/- grant earned under Rule 34 of the Grant-in-Aid Code and (ii)	

Pn. 2 / /
Cb. 4 / (E)
R 200-40 /

Serial number of paragraph of Report.	Inspecting officer's remarks.	Inspectors ~~Executive Engineer's~~ explanations.
	Rs.1,600/- towards the restoration of the cut in salaries of teachers. As the latter portion of the grant is intended for a specific purpose, it is for consideration whether a certificate may not be required to be furnished by the Inspector that it has been utilized on the object for which it was sanctioned.	

R. Ranganayakamma Ayyar

EXAMINER, O.A.D.

smk. 27/7

EDUCATIONAL DEPARTMENT.

B-153/40

In future letters, please quote No. 243 dated and short title	*Rec'd.*	*Enclosures*	All communications to be addressed to the official address and not by name.
	Reg'd.	*Spare copies*	

Dated 17-9-1940

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
18 SEP 1940
Diary No. 9036
File No.....

From
M.S.H. Thompson, Esq., B.A., F.C.P.,
Inspector of Schools,
C. & M. Stn. Bangalore

To

The Secretary to the
Hon'ble the Resident in Mysore,
Bangalore.

Sir,

S.N.7 (G) With reference to your endorsement No. D.F. 404-40/G & A., dated 14-8-1940, herewith returned, I have the honour to state as follows:-

I. SPECIAL GRANTS - DEVIATIONS FROM THE LISTS ORIGINALLY SUBMITTED.

(1) St. Euphrasia's Girls' High School. The deviations having been slight, these were condoned.

(2) St. Joseph's Indian High School. Permission was granted orally to the Correspondent to substitute certain articles for those originally included in the list in the circumstances explained by him in his letter No. C. 67/40-41, dated 12th September, 1940, a copy of which I enclose., Mention was not, however, made of this fact when authorizing payment of the grant. This omission is regretted.

II. TEACHING GRANTS TO MUNICIPAL SCHOOLS. The Educational Superintendent may, as advised, be required to submit a certificate from the Municipal Auditor for the correctness of the figures included in the statements on which Government grants are paid, but I fail to see what useful purpose would be served by insisting upon the submission of details of expenditure on each school separately, since I exercise no control over such expenditure. Should the auditor require the particulars for his

his own information they could always be obtained from the Educational Superintendent.

III. TEACHING GRANT TO AIDED SECONDARY SCHOOLS. The supplementary grant of Rs.1,500, under Article 36 (2) of the Grant-in-Aid Code, was sanctioned to meet the situation that had arisen as a result of the orders of the Residency contained in Memorandum from the Secretary to the Hon'ble the Resident No. R. Dis. F. 255-38/R.O.II dated 6-4-1938. (This was explained in a U.O. Note at the time.) A similar situation will not arise again, because the management have restored the cuts in the teachers' salaries, and grant will, in future, be calculated under Article 34 only. There will be no necessity, therefore, for a certificate of the kind suggested. As a matter of fact the entire amount of Rs.1,500 was paid to the staff, and I have seen the acquittance roll. (The grant paid under Article 34 was Rs.2,900, and that paid under Article 36 was Rs.1,500, making Rs.4,400 in all.)

S.N.4 Cr 12 R.255-38.

have the honour to be,

Sir,

Your most obedient servant,

Inspector of Schools, 16/9
C. & M. Stn. Bangalore.

Letter No. C.67/40-41, dated 12th September, 1940, from the Correspondent, St. Joseph's Indian High School, Bangalore, to the Inspector of Schools, C. & M. Stn. Bangalore.

With reference to your letter No. 2312/B-153/40, dated 6-9-1940, I have the honour to inform you that some articles which were not included in the original application were purchased with your permission orally given. When I ordered the articles required, war broke out and it was not possible to get glass articles of the same quality as specified in the original application. It was found that a larger quantity of inferior articles, and some articles not included in the list before and which might not be available in the market later on, would be required. Messrs. Hargolal & Sons offered to send the goods F.O.R. Bangalore. (The freight paid by me has been deducted from their bill.) It was then that I approached you personally and you kindly gave me permission to purchase the articles in question within the amount originally sanctioned.

/ True copy / 16/9

I Dasra Sri 9 37

4/10

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter / Memorandum / Telegram

Class for telegrams	INLAND:	FOREIGN:
	Immediate	Immediate
	Important	Important
	Express	Ordinary
	Ordinary	Without priority

No. DF.404-40 G & A Dated 8/10/40 19

Proceedings of the Hon. the Resdt. in Mysore,

Read:

To Letter from the A.G.Madras (Outside Audit Dept) No. O.A.33.C-6/40-41-671, dated the 30th July 1940.

Letter from the Inspr. of Schools Bangalore, No.2431/B.153/40, dated the 17th Septr. 1940.

To be issued on

Issued on SN.6

1st Reminder

2nd Reminder S.N.8

3rd Reminder

Heading: 2. Item II The Inspector of Schools should arrange with the P. W. C. to get the necessary certificate from the Municipal Authorities every year in future

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures En 7 sheets

(Code word for telegrams.)

O R D E R

Recorded.

3. Item III. The Inspr. of Schools should ~~furnish a certificate to the effect~~ certify that the grant for restoration of cuts in pay and increments

296

of the R.B.A.N.M.'s High School

of the staff was utilised for the purpose for which it was sanctioned.

Secretary.

To

The Inspector of Schools,
Bangalore.

The A.G., Madras, with a copy of the Audit Notes containing the replies of the Inspector of Schools, Bangalore

Enclosures to file

24/9/40.

30.9.40

No. 84-58/40 CIVIL & MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.

Dated 30th September 19 40

From

H. H. CARLESTON, ESQ., I.C.S.,
President, Municipal Commission,
Civil and Military Station, Bangalore.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
2 OCT. 1940
Diary No. 9487
File No. D.40 41/40

To

The Secretary to the Hon'ble the Resident
in Mysore,
BANGALORE.

Inspection report of the Civil Works Accounts, Civil & Military Station, Bangalore -
Reference:-Your Endorsement No.D.F.404-40/G & A. dated the 7th August 1940.

I have the honour to return, herewith, the report referred to above, duly answered by the Executive Engineer of this Municipality.

Copy at Ep. 7-18 (G)

I have the honour to be,
Sir,
Your most obedient servant,

H. H. Carleston

PRESIDENT, M.C.

DIW.
30/9/40.

Issued 6/11/40 GAA

DEPARTMENT. File No.

BRANCH. Serial No.

Draft Letter / Memorandum / Telegram

Class for telegrams	INLAND:	FOREIGN
	Immediate	Immediate
	Important	Important
	Express	Ordinary
	Ordinary	Without priority

To be issued on	Issued on
1st Reminder	S.N. 4 / C.P. 6
2nd Reminder	
3rd Reminder	S.N. 10 / C.P. 39
Heading :	
Case or Diary No.	
If post copy of telegram required	
Date of despatch of above	
List of enclosures	

(Code word for telegrams.)

No.DF.404-40 Dated 6th Nov 1940

G & A

Proceedings of the Hon'ble the Resident in Mysore,

To

Read:-

(1) Letter from the A.G., Madras, No. O.A.33h-15-604/40-41, dated the 25th July 1940.

(2) Letter from the President, M.C. C & M Station, Bangalore, No. Gf.58/40, dated the 30th Septr. 1940.

O r d e r.

Recorded.

2. Item II, Rush of expenditure in March.

The irregularity pointed out by the Accountant General should be avoided in future.

3. Item 1 of Appendix - Completion of Works.

The Accountant General's instructions should be carried out.

2/26.10

For Secretary.

To the President, M.C., C & M Stn., Bangalore.

" A.G., Madras, with a copy of the audit notes containing the replies of the Municipal Ex: Engineer, C & M Stn, B'lore.

16.10.40

23.10.40

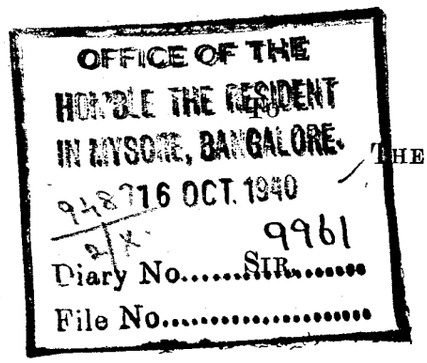
S. 5.
MGIPC—S6—1595(S&P)MFP—(M-944)—6-3-39—60,000 Pads

No. 2679/B 153/40 S.N. 12 OFFICE OF THE INSPECTOR OF SCHOOLS,
C. & M. STATION, BANGALORE.

Dated 15.10.1940.

FROM M.S.H. Thompson, Esq., B.A., F.C.P.,

INSPECTOR OF SCHOOLS,
C. & M. STATION, BANGALORE.



THE Secretary to the
Hon'ble the Resident in Mysore,
Bangalore.

S.N.9 Cp.37 (6)

With reference to para 3 of the order passed in Proceedings of the Hon'ble the Resident No. D.F. 404-40/G & A., dated 8-10-1940, I have the honour to enclose herein the certificate required by the Accountant General in his audit notes.

I have the honour to be,

Sir,

Your most obedient servant,

M.S.H. Thompson

Inspector of Schools 15/10
C. & M. Stn. Bangalore.

42

Office of the Inspector of Schools,
Civil & Military Station, Bangalore.

CERTIFICATE.

I certify that the grant for restoration of cuts in pay and increments of the staff of the R.B.A.N.M's High School was utilised for the purpose for which it was sanctioned.

Sd/- M. S. H. Thompson,
15/10
Inspector of Schools,
C.& M.Station, Bangalore.

D.7.404-40/G&A

Forwarded to the Accountant General, Madras, with reference to his Memo: No.O.A.33C-6-1327/40-41, dated the 31st October 1940.

Sd/- P.M. Raman Nayar,
For Secretary to the Resident.

SN.13
C.P. 43

O/C

RNS)

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS

Fort St. George, 31st October *19*40.

No. O.A.33c-6-1327/40-41.

Enclosures.

Subject: Report on the audit of sanctions to Grant-in-aid by the Honourable the Resident and the Inspector of Schools, Bangalore for 1938-39 and 1939-40.

Reference: Proceedings No.D.F.404-40/G & A, dated 8-10-1940 of the Honourable the Resident in Mysore, Bangalore.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
2 NOV. 1940
Diary No. 1085-33
File No.

The following further remarks are offered:

Item III of the Report:

Certificate from the Inspector of Schools that the grant for the restoration of cuts in pay and increments of the staff of the Rai Bahadur Arcot Narai*n*swamy Mudaliar's High School was utilised for the purpose for which it was sanctioned, is awaited.

R. Rangaswami Ayyar
EXAMINER, O.A.D.

To

The Secretary to the Hon'ble
the Resident in Mysore,
Bangalore.

TS.

SN. 16

46

No. O.A.33h-18/40-41/1908. OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, 10th January 1941.

OFFICE OF THE
RESIDENT
BANGALORE.
13 JAN. 1941
Secretary No. 382
File No.
Enclosures

THE ACCOUNTANT-GENERAL,

MADRAS. (O.A.Genl.Section).

To

The Assistant Secretary
to the Hon'ble the Resident
in Mysore, Bangalore.

SIR,

Subject:- Audit Report on the Accounts of the Civil Works Expenditure Civil & Military Station, Bangalore - 1939-40.

I have the honour to invite a reference to this office communication No.O.A.33h-15/40-41/1527, dated the 22nd November 1940 offering further remarks on the above Inspection Report and to request the favour of an early reply.

I have the honour to be,
Sir,
Your obedient servant,

R. Ranganswami Ayyar

Examiner, Outside Audits.

rv.

SW & S.N. 17

No. Ft. 9/41
2nd...1

6—4,000—12—5—39

CIVIL & MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.

Dated 15th January 1941.

From

H. H. CARLESTON, ESQ., I.C.S.,
President, Municipal Commission,
Civil and Military Station, Bangalore.

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE, BANGALORE.
17 JAN. 1941
Diary No. 531
File No.

To

The Secretary to the Hon'ble the Resident
in Mysore,
BANGALORE.

Subject:.Audit report on the accounts of the Civil Works expenditure, C. & M. Station, Bangalore.

SN. 15 (G) Sep. 45

With reference to your letter No.D.F.404-40/G & A., dated the 3rd December 1940, I have the honour to forward herewith a copy of the Executive Engineer's explanations to the audit objections.

I have the honour to be,
Sir,
Your most obedient servant,

H. H. Carleston

PRESIDENT, M.C.

DIW.
15/1/41.

Copy of the Executive Engineer's explanations to the Audit objections.

Part (I) of Report. -

The data has been compiled for about 120 items and that for the rest of the items will be completed after the permanent Draftsman, who is on leave, returns to duty.

Part (II) of Report. -

Payment of the amounts of the concerned bills was made on the 27th April 1940, as the Contractors did not turn up earlier.

DIW.

No.DF.404-40
G & A.

22/1/41

From

The Secretary.

To

The A.G., Madras (O.A.Dept).

Audit Report on the accounts of the Civil Works expenditure, Civil and Military Station, Bangalore, for 1939 -40.

Reference your Memo. No.O.A. 33.h.15-1527-40-41, dated the 19th November 1940.

2. A copy of the explanations offered by the Municipal Executive Engineer is enclosed.

for Secretary to the Resct.

S.N.14
c.p.44

'G'

Enclosure to S.N.17
p.u.c.II

50

SN 19

No.O.A.33h-15/40-41/2093. OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, 5th February 1941

Enclosures.

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE, BANGALORE. 7 FEB. 1941 Diary No. 1343 File No. 07 404/40

FROM

THE ACCOUNTANT-GENERAL, MADRAS. (O. A. Genl.Section)

To

The Secretary
to the Hon'ble the Resident
in Mysore, Bangalore.

SP.7-20 (Q)

SIR,

Subject:- Audit Report on the Accounts of the Civil Works Expenditure, Civil and Military Station, Bangalore, for 1939-40.

SN.18 (Q) c.p.49

Ref:- Your Memo.No.D.F.404-40/G & A., dated 22-1-41.

The following further remarks are offered:-

Paragraph I. Further report regarding compilation of the data in respect of the remaining items may please be sent in due course.

I have the honour to be,
Sir,
Your obedient servant,

R. Rangaswami Ayyar

Examiner, Outside Audits.

rv.

Draft.

No. DF.404-40/G&A 14/2/41

From

The Secretary.

To

The President,
Munl. Commission,
C & M Stn., Bangalore.

Audit Report on the Accounts of the Civil Works expenditure, C & M Stn, Bangalore, for 39-40

Sir,

I am directed to refer to your letter No. Gt.9/41, dated the 15th January 1941, and to enquire when the further report regarding ~~the~~ compilation of the data in respect of the remaining items may be expected.

I have etc.

12.2.41
Secretary.

No. 9/41

SN 21

6—4,000—12—5—39.

CIVIL & MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.

Dated 7th March 19 41

From

H. H. CARLESTON, ESQ., I.C.S.,
President, Municipal Commission,
Civil and Military Station, Bangalore.

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE, BANGALORE.
Diary No. 2487
File No.

The Secretary to the Hon'ble the Resident,
in Mysore,
BANGALORE.

Sir,

Subject:-Audit Report on the Accounts of the Civil Works expenditure, C. & M. Station, Bangalore, for 1939-40.

SN 20
Cp. 51

With reference to your letter No.D.F.404-40/G & A dated the 14th February 1941, I have the honour to inform you that the permanent Draftsman is due to join duty on the 16th March 1941 and the compilation of the data for the rest of the items will be taken up in April 1941 (i.e. immediately after the close of the current financial year).

I have the honour to be,
Sir,
Your most obedient servant,

For PRESIDENT, M. C.

DIW.
6/3/41.

Draft.

No. D.F.404-40/G&A 18/2/41

From

The Secretary.

To

The A.G., Madras.

Audit Report on the Accounts of the Civil Works expenditure, C & M Stn., Bangalore, for 39/40.

Sir,

I am directed to refer to your letter No. O.A.33h-15/40-41/2093, dated the 5th February 1941, ~~matters that~~

2. The P.M.C. writes that the permanent Draftsman ~~who~~ is ~~on leave is~~ due to ~~return to~~ join duty on the 16th March 1941 and that the compilation of the data for the rest of the items will be taken up in April 1941 (i.e. immediately after the close of the current financial year).

I have etc.

16.3.41

Secretary.

Issued 18/2/41

G.N. 19 (2)
Cp. 50.

15/3/41.

1173

S. Y. 330.
(Revised.)

Office of the Accountant General Madras

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
17 APR 1941
Diary No 3604
File No

dated 5th April 1941.

No. O. A. 331-8/41-42

To The Secretary to the Hon'ble the Resident in Mysore
Bangalore

Sir,

I have the honour to inform you that Mr. M. C. Krishna Ayyar. Test audit Accountant will inspect the accounts of your office ~~and test-audit the accounts of the~~ Connection with the execution of Civil works in C&M Station Bangalore through the agency of the municipal Commissioner on or about the 28th April 41 and succeeding days and to request that he may be afforded the usual facilities in carrying out his work.

2. It would be an advantage if you could conveniently arrange to be present at the close of the inspection so that any points of doubt or importance may then be personally discussed with you.

3. I shall be obliged if you will give in particular such directions to your staff as may be necessary to ensure that all the documents which will be required during the inspection shall be in readiness and that the objections noted by the auditor are taken up promptly for settlement.

4. Please acknowledge receipt of this intimation.

I have the honour to be,

Sir,

Your most obedient servant,

R. Rangaswami Ayyar

Examiner, O. A. D.

18/4/41

MFP—1048 Audit—(M-1927)—25-2-39—5,000.

Two drafts
Draft I
Issued

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter / ~~Memorandum~~ / ~~Telegram~~

	INLAND:	FOREIGN:
Class for telegrams	~~Immediate~~ / ~~Important~~ / ~~Express~~ / ~~Ordinary~~	Immediate / Important / Ordinary / Without priority

12/4/41

To be issued on

ssued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

S.N. 23
Cp. 54 auth

List of enclosures

(Code word for telegrams.)

No. F.404-40 Dated 12-4- 1941.
G%A

From

The Sec:

To

The A.G., Madras.

Inspection of accounts relating to Civil Works in the Station.

Sir,

I am directed to acknowledge the receipt of your letter No. O.A.33L-8/41-42, dated the 5th April 1941.

I have etc.

11.4.41

For Secretary.

P. T. O.

9.4.41.

MGIPC—S5—1595(S&P)MFP—(M-944)—6-3-39—60,000 Pads.

No. DF.404-40/G&A Dated 12-4-1941.

From

The Sec:

To

The President,
Munl. Comm.,C & M Stn.,
Bangalore.

Inspection of accounts relating to Civil Works in the Station.

Sir,

I am directed to say that Mr. M.C. Krishna Ayyar, Test Audit Accountant of the Accountant General's Office, Madras, will inspect the accounts of expenditure in connection with the execution of Civil Works on or about the 28th April 1941. I am to request that he may be afforded the usual facilities in carrying out the work.

I have etc.

For Secretary.

M.S.A.S. FRANKISTAN

S.N. 26

6—4,000—12—5—39 157

No. Gt. 9/41

CIVIL & MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.

Dated 22nd May 1941

From

H. H. CARLESTON, ESQ., I.C.S.,
President, Municipal Commission,
Civil and Military Station, Bangalore.

To

The Secretary to the Hon'ble the Resident
in Mysore,
BANGALORE.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
24 MAY 1941
Diary No. 5221
File No. RP 604/42

Subject:-Audit Report on the Accounts of the Civil Works expenditure, C. & M. Station, Bangalore, for 1939-40.

S.N. 21
C.P. 52
(2)

In continuation of this office letter No.Gt.9/41 dated the 7th March 1941, I have the honour to inform you that the Executive Engineer reports that the permanent Draftsman who joined duty on the 16th March 1941, has compiled data for 257 items and that the remaining 155 items are expected to be completed by the end of June 1941

I have the honour to be,
Sir,
Your most obedient servant,

C Chandran

For PRESIDENT, M. C.

DIW.
22/5/41.

DEPARTMENT.

BRANCH.

File No.

Serial No.

Issued 2/5/41 Draft ~~Memorandum~~ Letter ~~Telegram~~

Class for telegrams

INLAND:	FOREIGN:
Immediate	Immediate
Important	Important
Express	Ordinary
Ordinary	Without priority

No. / D.F. 404-40/ G & A Dated 31/5/41 19

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures S.N.22/c.p. 53

Q

~~(Date Nos. for telegrams.)~~

S.N.26/c.p. 57

P.M.C. auth

To

The A.G. Madras.
(O.A., General Section)

Audit Report on the Accounts of the Civil Works expenditure, C & M Station, Bangalore, for 1939-40.

Sir,

In continuation of my letter No.D.F. 404-40/ G & A, dated the 18th March 1941, I am directed to say that the P.M.C. writes that the permanent Draftsman who joined duty on the 16th March 1941, has compiled data for 257 items and that the remaining 155 items are expected to be completed by the er of June 1941.

I have etc.,

98541

for Secy. to the Resident.

1385

27.5.41

27.5.41

S. 5.
MGIPC—S5—1595(S&P)MFP.—(M-944)—6-3-39—60,000 Pads

S Y/M. 73

Office of the Accountant General,
Fort St. George, Madras, 9.6.7 1941.

No. O. A. 33. L. 8 - 781

FROM

THE ACCOUNTANT GENERAL
(Outside Audit Department), Madras.

To The Secretary to the Honble the Resident in Mysore
Bangalore.

THROUGH,
THE

Sir,

I have the honour to forward herewith in duplicate the report (with Appendix) on the inspection of the accounts of the civil works expenditure and to request that you will be so good as to return one copy of the same at an early date with the replies of the Municipal Commissioners and your orders thereon.

End. 4

civil and Military Station Bangalore

2. The accounts ~~from~~ of ~~to~~ 1940-41 were generally examined and ~~the initial accounts of the~~ ~~test audited~~. The audit was conducted by Mr. M. C. Krishna Ayyar Accountant, Outside Audit Department, in accordance with the rules on the subject.

3. Important irregularities and omissions have been included in the report and the minor defects noticed during audit in the Appendix. ~~Special attention is invited to paragraphs of the report~~.

4. The general state of the accounts was satisfactory

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
4 JUL 1941
Diary No. 6690
File No

I have the honour to be,
Sir,
Your obedient servant,
R. Rangaswami Ayyan
Examiner (O. A. D.).

DT. 4-7-41

BRS
23.6.41

No. O. A. dated 193

Copy of the letter only forwarded to the
for information and necessary action.

Examiner (O. A. D.).

MGIPC—S7—IV-7-19—7-5-37—1,500.

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

REPORT ON THE AUDIT OF THE ACCOUNTS OF THE CIVIL WORKS EXPENDITURE, CIVIL AND MILITARY STATION, BANGALORE.

[Dates of Inspection:— 28·4-41 to 2-5·1941]

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executvei Engineer's explanations.
I.	WORK CHARGED ESTABLISHMENT. Bill No. 127 paid on 6-11-40. Pay of Maistry from 1-25-10-40 at Rs.30/- ...Rs.24-3-0. -- Out of Rs.24-3-0 paid to the maistry for the month, Rs.17/- was debited to the work "Dismantling and reconstructing the damaged roofs of the Sub Assistant Surgeon's quarters in Bowring Civil Hospital, Bangalore". Pages 22-41 of Measurement Book No. 33/39 however show that the work was measured on 25-9-1940, check-measured on 2-10-1940 and paid by first and final bill No. 101, dated 6-10-40. As the work appears to have been completed prior to October 1940, the circumstances in which a maistry was employed on the work in October 1940 and his pay charged to it require elucidation vide also paragraph 302 of the Public Works Account Code.	The services of the maistry were utilised in connection with the accounting of the dismantled materials - which were on the work spot - and for auctioning the same. This being a proper charge on the work the pay of the maistry was accordingly debited to the relative estimate.
II.	Bill No.3 of 40-41 - Pay of Maistry Rs.30/- Charged to the Estimate "Dismantling and reconstructing the damaged roofs of the Sub Assistant Surgeon's quarters in B.C. and L.C.Hospitals".	

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.
	In pages 20-30 of Measurement Book 53/37, the measurements of this work were recorded by the Sub Overseer on 29-3-1940 and checkmeasured by the Supervisor on the same date. Items 16-28 recorded in the Measurement Book were however deleted without assigning any reasons, and a part bill CC.1 and Part (Bill No.319) for the remaining items was paid in March 1940. Measurements were again recorded in pages 25-31 of Measurement Book 47/39 on 18-10-1940) checkmeasured on 10-11-1940 and C.C.2 and final paid on 26-3-1941. A comparison of the measurements recorded on the two occasions shows that the second one was practically a remeasurement of the items deleted from the first bill and it is therefore presumed that the work was completed in March 1940. The circumstances in which a maistry was employed on it during April 1940 may be stated. It is also noticed that in the first measurement	Certain items of works had not been carried out satisfactorily and those were therefore deleted from the measurement book. These items were finally completed in April 1940 under the supervision of a maistry.

DCFP—1Audit—(G-1828)—7-4-32—20,000.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.
	and check, the item of work "Stone slab roofing" was recorded as "1-44½ X 13¼ = 589.63" and in the second measurement and check as "1-45 X 14 = 630". It may be kindly be explained how such a difference in measurements of the same item of work was possible.	The first measurement was taken without taking into account the leaning of the roof over the walls. The second measurement which is the final includes leaning also.
	It is also observed that in regard to the following items the measurements recorded by the Sub Overseer on 29-3-40 (but deleted before passing the bill) were considerably in excess of the figures passed in the final bill.	

Item of work.	Quantity recorded in the 1st measurement.	Quantity passed in the second measurement.
Chunam bands over roof.	86.5 sq.ft.	75 sq.ft.
Roofing with old mangalore tiles.	869 sq.ft.	790 sq.ft.
White-washing ...	3,616 sq.ft.	2,735 sq.ft.
Dismantling roof etc.	2,971 sq.ft.	2,901 sq.ft.

The measurements recorded by the S.O. were not correct & these items of works had also not been done satisfactorily. The Supervisor who checked the measurements struck off the items for payment in the final bill. Suitable action has been taken against the Sub-Overseer.

	The circumstances under which such excess measurements were recorded in the first instance may kindly be explained.	

DCFP—1Audit—(G-1828)—7-4-32—20,000.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.
III.	PAYMENT OF RAILWAY FREIGHT. "Providing celotax sheets to the ceiling of the bedroom and dressing room in the Residency". Estimate Rs.188/- and 95/- sanctioned in S.R's No. D.F.192-40/ G & A, dated 22-1-1940. -- It is seen from the papers in the file that the indent for the materials required was placed on or before 8-9-40. The Celotex sheets (576 sq.ft.) required were supplied by Messrs Thomas Bastian & Co., Bangalore, on 10-10-1940 at a rate of As.4/- per square foot. This rate was apparently the schedule rate of As.5/- less fixing charge of anna one per square foot. The bill presented by the company contains in addition a special charge of Rs.12-14-0 being the difference between the freight by goods train and the freight by passenger train actually paid by the company. In the absence of the connected correspondence, and in view of the long interval between the indent and supply, the justification for the payment of the additional freight charges is not clear.	The celotex sheets of the required design were not available in Bangalore and had to be got from Madras. Messrs. Thomas Bastian & Co. being the local agents for the material were asked to supply the sheets at schedule rates. As the work was required by the Hon'ble the Resident to be completed urgently the sheets had to be got by passenger train from Madras. The final selection of the design was made only in October and the firm was given only four days time for the supply.

DCFP—1Audit—(G-1828)—7-4-32—20,000.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executvei Engineer's explanations.
IV.	SUPPLY OF UNIFORMS. "Supply of uniforms to the electrician and two assistants employed on electrical works" Estimate Rs.46/- S.R's No. D.F. 197/40 G & A., dated 21-12-40. -- (Measurement Book 60/37, Page 42) -- Contractors bill (No.210) paid in February 1941 was for the supply of 2 khaki suits officers pattern ... Rs. 12 as. 12 p. 0 4 do do ordinary. 23 0 0 1 Lace turban ... 4 8 0 4 Khaki turbans.. 5 0 0 45 4 0 Acknowledgments for the following articles only are found in the file:- Suit. Turban. Electrician ... 1 1 Assistant ... 1 1 do ... 1 1 3 3 It may kindly be stated how the remaining 3 suits and 2 turbans were dealt with.	All the suits purchased have been delivered to the Electricians. The number in the acknowledgment is one pair and the original acknowledgment has accordingly been altered for the full number of articles supplied.
V.	EXCESS OVER THE SANCTIONED ESTIMATE. Estimate for Rs.96/- dated 14-6-40 "Building up bath tub with green glazed tiles and providing linoleum for the flooring in the quarters of the Secretary to the Resident". -- A sum of Rs.16/- was included in the estimate for	

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executvei Engineer's explanations.
	providing linoleum flooring. This material was purchased from Messrs Spencer & Co., at a cost of Rs.45-4-0 and the total expenditure on this work amounted to Rs.103-2-0 as per details below:- Bill No. 63 Rs.45 5 0 Bill No.150 Rs.45 4 0 Bill No.151 Rs. 1 1 0 Rs.91 10 0 Agency Charges-- Bill No.113 Rs. 5 11 0 Bill No.176 Rs. 5 13 0 Total... Rs.103 2 0 resulting in an excess of Rs.7-2-0 over the sanctioned estimate. This excess requires the sanction of the Hon'ble the Resident in Mysore, Bangalore, and the same may kindly be obtained.	The excess has been sanctioned in the Hon'ble the Resident's Pro.No.F.95-41/G&A dated 14/6/41.
VI.	PAYMENT WITHOUT DETAILED MEASUREMENT. Estimate for Rs.52/- dated 13-8-40 for repairing all the passages and wards etc., in the Bowring and Lady Curzon Hospital. -- The concerned measurement Book No. 80 of 39 dated 27-8-1940 indicated that no detailed measurements were taken and the payment to the contractor was made as a lump sum payment. The circumstances under which	The work consisted of patch plastering and white washing etc. and was not susceptible of measurement and the lump sum payment was made after satisfying that the work done was equal to the amount paid.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executvei Engineer's explanations.
	detailed measurements were dispensed with may be stated.	
VII.	DEVIATION FROM THE SANCTIONED ESTIMATE.	
S.N.53 (R) D.F.195-40	"Providing Mangalore Ceiling tiles in lieu of existing flat tiles of the ceiling of roofs of front and rear rooms of Sergeant's quarters on Hosur Road" - Estimate Rs.367/- Sanctioned S.R's letter No. D.F.195-40/G & A., dated 6-1-1941. --	
	The estimate sanctioned was for providing ceiling tiles to the front and rear rooms in the quarters in lieu of the existing country ceiling tiles and included provision for removing Mangalore tiles and damaged 5" square country tiles of the roof over the front and rear rooms and reroofing the same with old tiles after laying new Mangalore ceiling tiles on the old battons.	
	After the commencement of the work, the contractor pointed out that the old Mangalore tiles were of a different size from the new ceiling tiles and consequently did not fit each other, and requested that permission may be accorded for providing new roof tiles. It	

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executvei Engineer's explanations.
	would therefore appear that the original estimate prepared was defective. After inspection by the Engineer, it was decided to have a portion of the front verandah roofed with both new roofing and ceiling tiles for the amount sanctioned and to submit another estimate for the rest of the roof during 1941-42. The work for the portion of the roof was completed accordingly and the relative bill paid in March 1941. There was thus a material deviation from the original estimate administratively approved by the Secretary to the Resident and consequently the deviation requires his approval. This may kindly be obtained now.	The approval of the Secretary to the Resident to the deviation will be obtained.
VIII.	RUSH OF EXPENDITURE IN MARCH 1941. The accompanying * statement contains an analysis of the monthly expenditure gathered from the lists of payments submitted by the Treasury Officer. It would be seen therefrom that against the monthly	

* Month.	No. of bills paid.	Amount. Rs
April 40.	4	157
May	6	280
June	17	996
July	23	2,130
August	31	2,020
September	33	1,307
October	35	1,706
November	23	913
December	39	1,753
January 41	21	1,374
February	20	791
Total for 11 months.	252	13,427
Average ...	23	1,221
March 41	141	11,325
Last 3 working days of March 41.	51	6,721

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.
	average of Rs.1,221/- for the first 11 months of the year the expenditure for March 1941 was Rs.11,325/- (i.e.) nearly 9 times the monthly average and of this 60% was paid during the last three working days of March. Also the number of bills dealt with in March and the last 3 days of it was disproportionately large when compared with the monthly average. It is observed that original minor works executed are very few and the major portion of the work are either ordinary or special repairs requiring more care in the recording of the measurement. The concentration of measurements and payments during the month of March and specially during the last three days is likely to involve hasty measurements with possible inaccuracies. It may kindly be stated whether the rush of expenditure pointed out above was unavoidable and whether the expenditure could not have	The works were mostly white and colour washing & repairs which could be carried out only after the monsoons. Such works are usually taken up in January & February. Efforts will however be made to avoid the rush of bills in March as much as possible.

DCFP—1Audit—(G-1828)—7-4-32—20,000.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.
	been more evenly spread out during all the months.	
IX.	SCHEDULE OF RATES.	
	In the two previous audit reports, it was pointed out that the detailed data for finished items of work entered in the schedule of rates may be kept on record in all cases and made available to audit. It is reported that data for 257 items have been completed and that the remaining 171 items will be taken up and finished soon.	
	Steps for the early completion of the work may kindly be taken and the fact of completion reported to audit.	The data for the rest of the items has since been completed.
	R. Ranganwami Ayyar EXAMINER, O.A.D.	Sd. J.W.Edwin, 27/1/42 Ex. Engineer.

smk.

BRS

DCFP—1Audit—(G-1828)—7-4-32—20,000.

S. F. 212.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.

DCFP—1Audit—(G-1828)—7-4-32—20,000.

No. of item.	Replies by Executive Engineer.	No. of item.	How disposed of.

Appendix to the report on the Audit of the accounts of the Civil Works Expenditure civil and Military Stations Bangalore.

Date of inspection. 20.4.41 to 2.5.41.

No. of item.	Remarks by Accountant General.
1.	(a) Standard Measurements: The estimate for the work "repairing and whitewashing walls and ceiling of the Residency Press for 1940-41" sanctioned in the Secretary to Resident's letter No.D.F.198-40 G & A dated 19-3-41 was based on the measurements recorded in pages 306 and 307 of the relative standard measurement book. The following irregularities were however noticed in the book:-- Whitewashing - Interior. Open yard with latrine - 326 sq.ft. The entry has been inserted in pencil and without attestation. Machine room, paper store etc. The relative areas have been corrected without being attested. Exterior: Area adopted - 3/4 of 6345 sq.ft. This entry has been corrected in pencil without being attested. (b) The bill for the work, based on these standard measurements was paid. There is no indication in the register that it was periodically reviewed by the Municipal Engineer Attention is invited to the instructions in Article 282 of the Public Works Account Code, and it is requested that the books may be brought up to date in accordance therewith.
2.	Standard measurement books: (i) Under Para 282 (ii) of the Public Works Account Code the entries of measurements and abstracts thereof in standard measurement books should be recorded in ink and certified as correct by a responsible officer. In several cases - vide instances in the margin the certificate has not been given. The entries in Police Vol.I have also been made in pencil. These omissions may kindly be attended to and the fact intimated to audit.

Standard Measurement Books Nos.	
L.C.H. No.III	Residency Vol.I.
C.B.H. Vol.III.	Police Vols.I & II
M.B.K. No.13.	L.C.H. Vol.II.

MFP—1221 Audit—(M-1981)—24-1-40—50,000.

No. of item.	Replies by Executive Engineer.	No. of item.	How disposed of.
(a)	The corrections have since been inked and attested.		
(b)	The books are being brought up to date in accordance with the article 282 of P.W.A.Code.		
2. (i)	Noted. This is being done.		

S. Y. 203 (Inner sheet).

No. of item.	Remarks by Accountant General.
(ii)	Estimate for Rs.467-0-0 dated 10-5-40 "Providing glazed tiles to the walls and floor of the bathrooms attached to the guests quarters in the residency". The total area of the walls provided with glazed tiles as per pages 23 and 25 of measurement book No.5/39 is 180.21 sq.ft. Necessary corrections (in the area required to be whitewashed) are required to be carried out in the concerned standard measurement book. This may kindly be done, and the fact intimated to audit.
3.	Auction Sales: Dismantled materials collected from various works ~~were~~ and were auctioned on 13-8-40, 19-10-40 and 21-3-41 ~~and realised~~ and were realized Rs.198-10-0, Rs.75-2-0 and Rs.47-14-0 respectively. The connected papers do not however contain the lists of bidders with their various bids and consequently it was not possible for audit to verify whether the bids accepted were the highest ones. It is suggested that in future such lists may be kept and also made available to audit.
4.	Delay in making inevitable payments. During the course of audit it was noticed that in regard to the following works completed during 1939-40 the bills were paid only in the subsequent year 1940-41. It is observed from the notes in the connected estimate files that the postponement was due to want of funds. The postponement of inevitable payments is opposed to paragraph 349 of the Public Works Account Code and the irregularity is brought to notice. Name of work. — Actual expenditure. — Date of payment. (1) Renewing the unserviceable flushing tank in one of

No. of item.	Replies by Executive Engineer.	No. of item.	How disposed of.
(ii)	This has been attended to.		
3.	N o t e d.		
4.	N o t e d.		

S. Y. 203 (Inner sheet).

No. of item.	Remarks by Accountant General. Name of Work	Actual Expenditure	Date of payment
	the nusrses' quarters in the Lady Curzon Hospital Estimate for Rs.36/- dated 4-5-40.	Rs.30- 8-0	14-6-40
	(2) Effecting petty repairs to doors, windows etc. in the Lady Curzon Hospital. Estimate for Rs.79/- dated 4-5-40	Rs.66- 0-0	30-7-40
	(3) Providing a rifle rack for 50 rifles in the armoury in the public office buildings	Rs.87-15-0	21-5-40

5. Measurement Books:

(a) The signature of the contractor should be obtained in the measurement book after each set of measurements with the addition " I accept all measurements", vide rule 13 of the Instructions for the maintenance of measurement Books. In several cases this has not been done - vide ~~his~~ instances in the margin. The omission is brought to notice -for favour of rectification and future guidance.

MBK.No.	Page.
12	7
89/39	5 & 9 & 22
53/37	57
40/39	14
35/36	49
90/39	5 to 7
82/39	8
100/39	7
74	4,5 etc.

(b) When measurements are cancelled, the cancellation should be supported by the dated initials of the officer ordering the cancellation with reasons for the same. Vide rule 7 of Instructions and para 281(f) of Public Works Account Code. The reasons for the cancellation in the following cases may please be given and entered in the relative measurement books.

MBK.No.	Page.
53/27	32 to 42
53/27	26 to 29
15/39	14 to 17 and 18
24/39	34 and 35
38	81 and 82
11	18 to 21

MFP—1221 Audit—(M-1981)—24-1-40—50,000.

No. of item.	Replies by Executive Engineer.	No. of item.	How disposed of.
5	(a) Noted. The signature has since been obtained in the cases specified.		
	(b) Noted. This has been attended to.		

No. of item.	Remarks by Accountant General.

(c) In several cases (vide instances below) the entries in the "contents or area "Column".have been made in pencil in the first instance and subsequently inked over. This is prohibited by para 281 (f) of the Public Works Account Code and Item 2 of Instructions for the maintenance of measurement Books.

MBK No.	Page No.
35/36	46 to 49
89/34	7
73/37	1 to 4
41/37	39 to 46, 51 to 55
90/39	3

(d) In the following cases, the date of Check Measurement by the supervisor is prior to the date of measurement recorded in the measurement Book by the section overseer. It may please be explained how the works came to the check measured before the date of measurement.

	MBK No.	Page.	Name of Work.	Date of measurement.	Date of Check measurement.
1.	89/39	6	Repairing and whitewashing and colour washing Sub Inspector's quarters	22-12-40	18-12-40
2.	"	10	-do- Police lines Coles Road	4- 3-41	1- 3-41
3.	54/39	9	Providing chicks to the windows of the Dep.Commissioner's room - Public Office Buildings	22-12-40	18-12-40

(e) MBK.No.75/36 Page 19:

Providing an additional rifle rack in the armoury in the Commissioner of Police Office - Estimate Rs.111/-.

MFP—1221 Audit—(M-1981)—24-1-40—50,000.

No. of item.	Replies by Executive Engineer.	No. of item.	How disposed of.
	(d) The date of check measurement in each case is correct and the dates entered by the sub-overseer are incorrect. The latter has been since corrected and attested.		

No. of item	Remarks by Accountant General.

The above work was completed on 12-1-40 as per the report of the overseer dated 15-1-40 in anticipation of sanction to the Estimate which was accorded on 15-3-40. The measurements for work done were recorded only on 13-5-40. The delay in recording measurements may please be explained.

(f) On a general scrutiny of the Measurement Books, the following omissions and irregularities in their maintenance were also noticed. These and the omissions pointed out above seem to indicate that the instructions for the maintenance of measurement Books contained in the Code and in the memo of instructions for the maintenance of Measurement Books are not being observed. As the measurement Book is intended to be a reliable record (to be produced as evidence in a Court of Law, if necessary), steps may be taken to ensure that it is maintained strictly according to the provisions of the Code Rules.

1. Date of payment of Bills has not been noted in the Measurement Books.

vide MBK No.81/39 - Page 16.
MBK No.31/37 - Page 15 etc.

2. Want of certificate that the whole of the work as per standard measurements has been done and that it has not been previously billed for.

vide MBK No. 8/39 Page 9
MBK No.31/37 Pages 30 to 33, 34 & 35.

3. Overwritings in measurements recorded - vide Pages 1, 2 of MBK.No.81/39 etc.

4. Corrections in quantities etc. have also not been attested - vide MBK No.90/39 - Page.3.

No. of item.	Replies by Executive Engineer.	No. of item.	How disposed of.
(e)	As funds were not available during the year measurements were taken and payment made the next year - 1940-41.		
(f)	Noted.		
1.	Date of payment since noted.		
2.	Certificate since furnished in the measurement books.		
3.	Noted. The over-writings have been attested.		
4.	Since attested.		

No. of item.	Remarks by Accountant General.
	5. Measurements recorded have not been crossed after payment - vide Pages 1 to 3 of MBK 52/39. 6. Measurements recorded by the section officer have not been check measured, by the Supervisor - vide page 43 of MT.Bk.No.24/39. "Repairing and whitewashing the Doctor's Quarters Isolation Hospital - Est. Rs.25/-
6.	Materials at Site Account: (a) 1256 Mangalore tiles obtained from the work of "Providing ceiling tiles in lieu of ~~counting~~ country flat tiles in the ceiling of the roofs of Sergeant's quarters on Hosur Road" have been brought to account in the materials at Site account in March 41. These tiles have also been shown as issued to Stores (Municipal) in the same month with a pencil remark that the tiles are proposed to be used for "Verandah work in the District Court and adjustment to be made." As no separate stores account is maintained for Civil Works, the steps taken to ensure that the adjustment contemplated above is carried out, may kindly be stated. It is suggested that it would be advantageous to have the materials at Site accounts (with necessary qualifying remarks) until they are finally disposed of. (b) Asbestos cement sheeting removed "from the" Matron's quarters in the first floor of the administrative block of the Isolation Hospital" were taken into stock - vide entry on Page 2 of MBK No.73/37, but the same is not traceable in the materials at Site account maintained by the Section Officer. This may please be explained.

No. of item.	Replies by Executive Engineer.	No. of item.	How disposed of.
5.	Since crossed.		
6.	This is an oversight. All measurements are as a rule check measured by the Supervisor and this omission is only an exceptional instance.		
(6)	(a) The tiles have been carried over to next months account and subsequent issues noted therein		
	(b) The removed sheets were refixed in the same place later under a separate estimate sanctioned for this purpose.		

No. of item.	Remarks by Accountant General.
7.	Work Charged Establishment: Name of work: Employing a watchman for the Assistant Secretary's quarters in the compound of District Court Buildings - Est. Rs.37/-. --- The pay of the watchman for the period 8-11-40 to 31-1-41 viz. Rs.33-3-0 was drawn in Bill No.206 and paid on 17-2-41. It may please be stated why the pay was not drawn monthly. . 2. A stamped receipt for the amount is necessary as it exceeds Rs.20/- and may be obtained now. R. Rangaswami Ayyar Examiner O A D. BRS.

No. of item.	Replies by Executive Engineer.	No. of item.	How disposed of.
7.	The pay was not drawn monthly for want of sanction to the estimate. Stamped receipt has since been obtained and attached to the bill. Sd. J.W.Edwin, Executive Engineer. 25/1/42.		

No.D.F.404-40/G&A 12/7/41

Received
cl
12/7

From

The Secretary to the Resident.

To

The President,
Municipal Commission,
C & M Station, Bangalore.

Report on the audit of the accounts of the Civil Works Expenditure in the C & M Station, Bangalore, for 1940-41.

Sir,

I am directed to forward a copy of letter from the Accountant General, Madras, No.O.A.33.L.8-781, dated the 2nd July 1941, with a copy of the report referred to ~~therein~~ and to request that it may kindly be returned to this Residency with the replies of the Executive Engineer.

I have, etc.,

10.7.'41

for SECRETARY TO THE RESIDENT.

S.N.28
P.U.C

Encl. 6 P.U.C

Duplicate copy kept under flash.

8/7/41
9

9.vii.'41

Typed 11/7

S.N.30

6—4,000—12—5—39

No. Gt 9/41

CIVIL & MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.

Dated 5th July 1941.

DF 40(1)/W

From

H. H. CARLESTON, ESQ., I.C.S.,
President, Municipal Commission,
Civil and Military Station, Bangalore.

To

The Secretary to the Hon'ble the Resident
in Mysore,
Bangalore.

Sir,

Subject:- Audit Report on the Accounts of the Civil Works expenditure, Civil and Military Station, Bangalore, for 1939 - 40.

S.N.26 (2) Cp 57

In continuation of this office letter No.Gt.9/41 dated the 22nd May 1941, I have the honour to inform you that the Executive Engineer reports that the data for all the items in the schedule of rates have been compiled.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
8 - JUL 1941
Diary No. 6841
File No.
5-7-41.

I have the honour to be,
Sir,
Your most obedient servant,

5221
E.A.9/7

for President, M. C.

No.D.F.404-40 16 July 41

From

The Secretary to the Resident.

Issued
16/7/41

To

The Accountant General,

Madras.(O.A.General Section)

Audit Report on the Accounts of the Civil Works expenditure, C & M Station, Bangalore, for 1939-40.

Sir,

S.N.27 Cp 58

In continuation of my letter No. D.F.404-40/G&A, dated the 31st May 1941, I am directed to say that the President, Municipal Commission, reports that the data for all the items in the schedule of rates have been compiled.

I have, etc.,

12.7.41

for SECRETARY TO THE RESIDENT.

Typed

11-7-41

11.7.41

13/9/41

Issued
QB
15/9

From

The Secretary to the Resident.

To

The President,
Municipal Commission,
C & M Station, Bangalore.

Report on the audit of the accounts of the Civil Works Expenditure in the C,&M.Station, Bangalore, for 1940-41.

Sir,

I am directed to refer to my letter No.D.F.404-40/G&A, dated the 12th July 1941, and to request you kindly to return the report with the replies of the Executive Engineer at an early date.

I have, etc.,

12.9.41

for SECRETARY TO THE RESIDENT.

S.N.29
c.p-98 (Q)

11-9-41

11.9.41

DEPARTMENT.

BRANCH.

File No.

Serial No.

Issued
27/10

Draft Letter / Memorandum / Telegram

Class for telegrams

INLAND:	FOREIGN:
Immediate	Immediate
Important	Important
Express	Ordinary
Ordinary	Without priority

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

S.N.29 (Q) Cp. 98

(Code word for telegrams.)

S.N.32 (Q) Cp 101

No. D.F.404-40/G&A 27th Oct 1941

From

The Secretary to the Resident.

To

The President,
Municipal Commission,
C & M Station, Bangalore.

Report on the audit of the accounts of the Civil Works Expenditure in the C & M Station, Bangalore, for 1940-41.

Sir,

I am directed to refer to my letter No.D.F.404-40/G&A, dated the 12th July 1941, and subsequent reminder dated the 15th September 1941, and to request ~~that~~ you kindly to expedite the return of the report with the replies of the Executive Engineer, ~~at an early date~~.

I have, etc.,

for SECRETARY TO THE RESIDENT

22-10-41

22.10.41

S. 5.

MGIPC—S5—1775(S&P)MFP—(M-944)—6-3-39—60,000 Pads.

GOVERNMENT OF INDIA,

_____ DEPARTMENT,

EXPRESS LETTER

[*N. B.—This is an ORIGINAL MESSAGE, sent by post to save telegraphic expense and undue use of the wires, but intended to be treated, on receipt, with the same expedition as if it had been telegraphed. To save time and formalities it is worded and signed as if it had been so despatched,*]

THE
- 9 JAN 1942
Dy. No. 284
File No. 2.7404-40

FROM The Accountant General Madras
(O.A.D. Section)

To The Secretary to the Hon'ble the Resident in Mysore
Bangalore.

O.A.33L-8 **No.** 3178 **Dated** 8—1— 1942.
41.42

SW.28 (Q) Cp.59 **Reference:—** This office letter No. O.A.33L-8 -781 — (D)
41.42
dated 2-7-1941 forwarding the inspection report on the accounts of the Civil Works Expenditure C & M. Station Bangalore.

The above report may kindly be returned at early with the replies of the municipal Commissioner and your orders thereon, as it is nearly Six months Since the report was issued from this office

S. 6.
MFP—12 S&P—(M-47)—6-6-40—400,000.

G. Mathias
Examiner (O.A.D)

From

The Secretary to the Resident.

To

The President,
Municipal Commission,
C & M Station, Bangalore.

Report on the audit of the accounts of the Civil Works Expenditure in the C & M Station, Bangalore, for 1940-41.

Sir,

I am directed to refer to ~~yours~~ my letter No.D.F.404-40/G&A, dated the 12th July 1941 and the two subsequent reminders dated the 15th September and 27th October 1941, and to request you kindly to return the report very urgently with the replies of the Executive Engineer.

2. The Resident would be glad to know why it has not been possible as yet to return the report which was sent to you nearly six months ago, or at least to send an interim reply.

I have, etc.,

Sd/- P. M. Raman Nayar

for SECRETARY TO THE RESIDENT

Copy forwarded to the Accountant, General, Madras, for information with reference to his express letter No. O.A.33L-8/41-42 No.3178, dated the 8th January 1942.

2. A further communication will be sent to him after ~~the~~ receipt of the report from the President, Muni

6—4,000—12—5—39

No. 8F.4/42

CIVIL & MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.

Dated 31/8 January 19 42.

From

H. H. CARLESTON, ESQ., I.C.S.,
President, Municipal Commission,
Civil and Military Station, Bangalore.

To,

The Secretary to the Hon'ble the Resident
in Mysore,
Bangalore.

Sir,

Report on the audit of the accounts of the Civil Works Expenditure in the Civil and Military Station, Bangalore, for 1940 - 41 - Reference:- Your No.D.F.404-40/G.& A, dated the 12th July 1941 and subsequent reminders dated the 15th September, 27th October 1941 and 22nd January 1942.

I have the honour to forward herewith the Audit Report with Executive Engineer's replies together with a copy of the Executive Engineer's explanation for the delay in submission of the replies.

I have the honour to be,
Sir,
Your most obedient servant,

for President, M. C.

MVL.
31-1-42.

Executive Engineer's explanation for the delay in submission of the replies -

---

The Standard measurement books and other registers had to be corrected and attested after verification and records in connection with the objections raised had also to be scrutinised before furnishing the replies. As this involved much time it is regretted it was not possible to send the replies earlier. The note has since been returned with the replies with this office No.C.W.425/41 dated the 27th January 1942.

The delay is regretted.

(Sd). J. W. Edwin,
29-1-42.
Executive Engineer.

To
The President,
Municipal Commission,
Bangalore.

" Copy. "

MVL.
31-1-42.

PROCEEDINGS OF THE HON'BLE THE RESIDENT

No.D.F.404-40/G&A D/ 4th March 42

Read:-

Letter from the Accountant General, (outside Audit Department) Madras, No.OA. 38.L.8-781, dated the 2nd July 1941.

Letter from the President, Municipal Commission, C & M Station, Bangalore, No.Gt.4/42, dated the 31st January 1942.

Order.

Recorded.

2. The instructions of the Accountant General, Madras, should be noted.

SECRETARY TO THE RESIDENT.

To

The President, Municipal Commn., C & M Station, Bangalore.

The Accountant.General, (Outside Audit Department) Madras, with a copy of the audit notes containing the replies of the Municipal Executive Engineer, C & M Station, Bangalore.

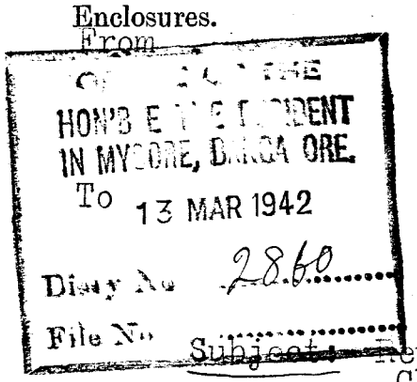
S.N 38 108

No. O.A.33-8/41-42/3477 OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, 7th March 1942.

Enclosures.

From



The Accountant General,
Madras, (O.A.Genl.Section).

The Secretary
to the Hon'ble the Resident in Mysore,
Bangalore.

Subject: Report on the audit of the accounts of the Civil Works expenditure in the Civil and Military Station, Bangalore.

DF 404/Gen
G+R

SN 35
G/104

Sir,

I have the honour to invite a reference to the correspondence resting with your letter No.D.F.404/401-G & A, dated the 22nd January 1942 on the subject indicated above, and to request that one copy of the report may be sent with replies at a very early date.

I have the honour to be,
Sir,
Your obedient servant,

G. Mathias
Examiner, Outside Audits.

rv.

S N.39

No.O.A.33h-8/41-42/3547. Office of the Accountant General,
Enc. Kushaldas Gardens, Kilpauk,
Madras, Dated the 24th March 1942.

From

The Accountant General,
Madras, (O.A.Genl.Section).

To

The Secretary
to the Hon'ble the Resident in Mysore,
Bangalore.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
31 MAR 1942
Diary No. 3620
File No.

Subject:- Audit report - civil works expenditure - Civil and Military Station, Bangalore - Further remarks.

Ref:- Your proceedings No.D.F.404-40/G & A., dated 4-2-1942.

Sir,

The following further remarks are offered.

Report.

Item VI. The measurements of work done (viz., white washing etc.) should have been recorded in a measurement book. This may please be noted for future guidance.

Item VII. A copy of the orders of the Secretary to the Resident approving the deviation from the original estimate, may kindly be sent to this office.

I have the honour to be, Sir,
Your obedient servant,

Examiner, Outside Audit.

rv.

S/N 40 Corr 2 18/6/42

No.D.F.404-40/G&A 6/21/6/42

From

The Secretary to the Resident.

To

The President,
Municipal Commission,
C & M Station, B'lore.

Report on the audit of the accounts of the Civil Works expenditure in the C & M Station, Bangalore, for 1940-41.

Reference your letter No.Gt.4/42 dated the 31st January 1942.

2. A copy of letter from the ccountant General, Madras, No.OA.33h-/41-42/3547, dated the 24th March 1942 s forwarded, with the request that is remarks in respect of item VI of the Report may kindly be noted for future guidance. ~~Steps may also be taken to obtain formal approval of the~~ and that, as regards claim VII, early steps may kindly be taken

Resident

~~for~~ to the deviation from the original estimate. ~~in respect of item VII of the Report.~~

18.4.42

for SECRETARY ~~TO~~ THE RESIDENT.

14/4/42

14.4.42

S. Y. 330.
(Revised.)

Office of the Accountant General, Madras
at Bangalore

OFFICE OF THE
RESIDENT
IN MYSORE, BANGALORE.
20 MAY 1942
Diary No. .....
File No. .....

dated 19th May 1942

No. O. A. 33C-4
42-43

OFFICE OF THE
RESIDENT
IN MYSORE, BANGALORE.
20 MAY 1942
Diary No. 5488
File No.

To

The Secretary to the Hon'ble the Resident in Mysore
Bangalore

Sir,

I have the honour to inform you that Mr. P. Varadachari Test Audit Accountant will inspect ~~the accounts of~~ your office ~~and test audit~~ the accounts ~~of the~~ relating to grant-in-aid Sanctioned during 40-41 and 41-42 on or about the 27th May 1942 and succeeding days and to request that he may be afforded the usual facilities in carrying out his work.

2. It would be an advantage if you could conveniently arrange to be present at the close of the inspection so that any points of doubt or importance may then be personally discussed with you.

3. I shall be obliged if you will give in particular such directions to your staff as may be necessary to ensure that all the documents which will be required during the inspection shall be in readiness and that the objections noted by the auditor are taken up promptly for settlement.

4. Please acknowledge receipt of this intimation.

I have the honour to be,

Sir,

Your most obedient servant,

R. Venkatasubramanyam
for Examiner, O. A. D.

19/5/42

MFP—27 Audit—(M-62)—7-6-40—5,000.

SN 42 No.D.F.404-40/G&A 117

From

The Secretary to the Resident.

To

The Accountant General, Madras,
~~at~~ Bangalore.

Inspection of accounts relating to grants-in-aid.

Sir,

I am directed to acknowledge the receipt of your letter No.OA.33c-4/42-43, dated the 19th May 1942.

I have, etc.,

for SECRETARY TO THE RESIDENT.

S. 5.
L. C. & Sons, Cal.—No. 728R (G-69)—11-7-40—60,099 Pads.

S. Y. 330.
(Revised.)

Office of the Accountant General Madras
Bangalore

OFFICE OF THE
RESIDENT
IN MYSORE, BANGALORE.
22 MAY 1942
Diary No. 5582
File No. 3[illegible]

dated 20th May 1942

No. O. A. 331-9/42-43

To

The Secretary to the Honourable the Resident in Mysore
Bangalore

File

Sir,

I have the honour to inform you that Mr. P. Varadachari
Test Audit Accountant will inspect the accounts of your office, expenditure in connection with the execution of civil works as the Cantonment and Military Station Bangalore through the Agency of the Municipal Commissioner on or about the 11th June 1942 and succeeding days and to request that he may be afforded the usual facilities in carrying out his work.

2. It would be an advantage if you could conveniently arrange to be present at the close of the inspection so that any points of doubt or importance may then be personally discussed with you.

3. I shall be obliged if you will give in particular such directions to your staff as may be necessary to ensure that all the documents which will be required during the inspection shall be in readiness and that the objections noted by the auditor are taken up promptly for settlement.

4. Please acknowledge receipt of this intimation.

I have the honour to be,

Sir,

Your most obedient servant,

R. Subbaraya Ayyangar
for Examiner, O. A. D.

20/5/42

S.N.4 Secret 20 June 42

No.D.F.404-40/G&A

From 6/55 6-42 D/ 6th June 1942

The Secretary to the Resident.

To

The Accountant General,
Madras.

Audit report for 1940-41- Civil Works expenditure-Civil and Military Station, Bangalore-Further remarks.

Sir,

I am directed to refer to your letter No.O.A.33-h-41-42-8/194, dated the 22nd May 1942 and to say that a copy of the orders approving the deviation mentioned in item VII of the report was sent to you with endorsement from the Residency No.D.F.195-40/G&A, dated the 27th May 1942.

I have, etc.,

for SECRETARY TO THE RESIDENT

S.N.45
P.V.C

S.N.74 of (Y)

S. 5.
L. C. & Sons, Cal.—No. 728R (G-69)—11-7-40—60,099 Pads.

M.P. 3-6-42 14.6.42

(Code word for telegrams.)

No.B.F.404-40/G&A 27/28/5/42

From

The Secretary to the Resident.

To

The President, Municipal Commn.,
C & M Station, Bangalore.

Test Audit.

Sir,

I am directed to say that Mr.P. Varadachari, Test Audit Accountant of the A.G.'s Office, Madras, will inspect the accounts of expenditure in connection with the execution of Civil Works on or about 11th June 1942. I am to request that he may ~~kindly~~ be afforded the usual facilities in carrying out the work.

I have, etc.,

for SECRETARY TO THE RESIDENT.

S. 5.
L. C. & Sons, Cal.—No. 728R (G-69)—11-7-40—60,099 Pads.

No.D.F.404-40/G&A

From

The Secretary to the Resident.

To

The Accountant General, Madras,
Bangalore.

Inspection of accounts relating to Civil Works expenditure in the Station.

Sir,

I am directed to acknowledge the receipt of your letter No.O.A.33L-9/42-43, dated the 20th May 1942 and to say that the President, Municipal Commission, C & M. Station, Bangalore has been requested to afford the usual facilities to the Test Audit Accountant in carrying out his work.

I have, etc.,

for SECRETARY TO THE RESIDENT.

SN 415

116

No. O.A.33-h-41-42-8/194.

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.
"Purna Prasad", High Ground, Bangalore,
~~Fort St. George,~~ dated the 22nd May 19 42.

Enclosures.

From

The Accountant General, Madras,
at Bangalore.

27 MAY 1942
5807
OF 1942/WT

To

The Secretary to the Honourable the
Resident in Mysore,
Bangalore.

Subject:- Audit report - Civil works expenditure - Civil and Military Station, Bangalore - Further remarks.

-⊕-

Sir,

I have the honour to invite a reference to this office letter No.O.A.33-h-8/41-42/3547, dated the 30th March 1942 offering further remarks on certain paragraphs on the inspection report noted above and to request the favour of an early reply thereto.

SN 390 / 3-109

2945

I have the honour to be,
Sir,
Your obedient servant,

Deputy Accountant General.

cbr.

5 S

S.Y./M. 73.

Poonamallee
Kilpauk.

Office of the Accountant General, O. A. D.
~~Fort St. George~~, Madras, 10 Aug. 1942

No. O. A. 33C-4 / 42-43. -818

FROM

THE ACCOUNTANT GENERAL,
(Outside Audit Department), Madras,

To

The Secretary to the Hon'ble the Resident in Mysore
Bangalore

~~THE~~

DISTRICT MAGISTRATE
12 AUG 1942
TRICHINOPOLY

OFFICE OF THE
RESIDENT
MYSORE, BANGALORE.
1942
Diary No. 9366
File No.

Sir,

I have the honour to forward herewith in duplicate the report (with test check of Sanctions to grants in aid to Educational Institutions in Bangalore Appendix) on the ~~inspection of the accounts of the~~ and to request that you will be so good as to return one copy of the same at an early date with the replies ~~of the thereon~~. ~~and your orders~~ AF 1084/42

2. The ~~accounts from~~ Sanctions accorded during 40-41 & 41-42 ~~to~~ were generally examined ~~and the initial accounts of the~~ ~~test audited~~. The audit was conducted by Mr. P. Varadachari Accountant, Outside Audit Department, in accordance with the rules on the subject.

~~3. Important irregularities and omissions have been included in the report and the minor defects noticed during audit in the Appendix. Special attention is invited to paragraphs ———— of the report.~~

3. The general state of the accounts was satisfactory

I have the honour to be,

Sir,

Your obedient servant,

G. Mathias
Examiner (O. A. D.).

Missent
Forwarded to the
Secretary to the Hon'ble
the Resident in Mysore
Bangalore
Secretary

H. 4/8

Treasury Officer No. O. A. dated 194

Trichinopoly Copy of the letter only forwarded to the

for information and necessary action.

Ack
12/8/42

Examiner (O. A. D.).

MGIPC—S3—IV-6-8—8-7-42—1,000.

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

Report on the Audit of sanctions to Grant-in-Aid by the Hon'ble the Resident and the Inspector of Schools, Bangalore for the years 1940-41 and 1941-42.

Date of Inspection 27-4-1942 to 1-5-1942.

(for precedent please see c.p. 23 of (Q))

25/8

27/8

The Office of the Hon'ble the Resident in Mysore, Bangalore, the 27th August 1942.

No.D.F.404-40/G&A

Forwarded to the Inspector of Schools, Bangalore, for remarks and return.

O/C 27/8/42

for SECRETARY TO THE RESIDENT.

21/8/42

27/8

Serial number of paragraph of Report.	Inspecting officer's remarks.	Insp's Executive Engineer's explanations.
	Report on the audit of sanctions to Grant-in-aid by the Hon'ble the Resident and the Inspector of Schools, Bangalore, for 1940-41 and 1941-42.	
	Sanctions accepted from the Resident-	
I.	Resident's Proceedings R.F.96/42-G.A., dated 28-3-42 sanctioning the payment of a grant of Rs.8998/- to the combined high school and Primary section of the Srimathi Kamala Bai's Girls' High School, Bangalore for 1941-42.	
	The grant was worked out as shown below.-	
	High School. Rs.8000 0 0	
	Primary Section. " 998 0 0	
	The details of expenditure included Rs.923/- under "Repairs and up-keep of buildings" which is stated to represent the actuals for 9 months for the construction of new buildings. As this is not an approved item of expenditure under Rule 34 of the Grant-in-aid Code for Indian Schools for purposes of calculating recurring grants the amount should have been excluded for purposes of calculating the grant. Though in the present instance the net expenditure for the year after excluding the above item exceeded the maximum grant admissible - vide details below - it is desirable that the correct procedure is adopted in working out the grant admissible for the Institutions:-	The Auditor's instructions have been noted.
	Total expenditure as shown by the Institute. Rs.14464 3 10	
	Deduct expenditure on new building. 923 0 0	
	13541 3 10	
	Deduct total income. 5366 10 6	
	Net expenditure. 8174 9 4	
	Grant admissible. 8000 0 0	
II.	Grant-in-aid to the Church of England Zenana Mission Hospital, Bangalore.	
	The Secretary to H.E.the Crown Representative, New Delhi, had in his proceeding No.F.62(9)G-40, dated 25-7-1940 fixed the maximum of Rs.10,000/- a year as the grant-in aid to the above Hospital. A comparison.	Does not refer to this Department.

DCFP—1Audit—(G-1888)—7-4-32—20,000.

Serial number of paragraph of Report.	Inspecting officer's remarks. -2-	Inspector's ~~Executive Engineer's~~ explanations.
	comparison of the financial statements of the Hospital for the two years 1940-41 and 1941-42 disclosed that excluding the Government grant of Rs.10,000/- the receipts of the Institution fell short of the expenditure by Rs.4925-4-3 in 1940-41 and Rs.10476-9-6 in 1941-42. Vide details below:-	

	1940-41.	1941-42.
Expenditure.	Rs.20193 15 5	Rs.22116 3 3
Receipts.	15268 11 2	11639 9 9
Difference.	4925 4 3	10476 9 6

The expenditure of Rs.22116/- in 1941-42 included a sum of Rs.2023-1-3 towards additions to Hospital buildings including electric fittings. As no previous sanction of the Resident appears to have been obtained for incurring this expenditure, and as it is also of the nature of a capital expenditure it is for consideration if that item may not be excluded from the accounts for purposes of calculating the recurring expenditure for which the grant is intended. If this amount is excluded, the actual expenditure onrunning the institution would fall short of the receipts by Rs.8453-8-3. It is also for consideration if the grant to the Hospital may not be restricted to the actual deficit i.e., the difference between the receipts and expenditure subject to the upper limit of Rs.10000/- as approved by H.E.the Crown Representative. Actually there was a profit to the Hospital of about Rs.5075/- during 1940-41 by the payment of the full grant. This is brought to notice.

III. Grant to R.B.A.N.M's Industrial School. Resident's Proceedings No.R.F.657/40-G.A., dated 6-12-40 sanctioning Rs.4047/- and R.F.657/40, G.A., dated 5-1-42 sanctioning Rs.4030.

(a) The grant of Rs.4030/- was stated to represent the net cost of the Institution for 1940-41. But the expenditure for that year included a sum of Rs.250/- towards advance for purchase of timber. As the timber was not actually purchased during the year and brought to stock, the inclusion of

It was expected that the advance paid would be brought to account during the year. However, the instructions of the Auditor have been noted.

DCFP—1Audit—(G-1828)—7-4-32—20,000.

Serial number of paragraph of Report.	Inspecting officer's remarks. -3-	Inspector's / ~~Executive Engineer~~'s explanations.
	of the amount for purposes of calculating the grant would not appear to be correct. In future such items of expenditure may be excluded from accounts while calculating the grant admissible. (b) The timber account at present shows only particulars of articles sold during the year and the value of stock on hand at the end of the year. It is suggested that a complete inventory of the articles manufactured during the year and their disposal together with the opening and closing balances may be required to be furnished by the institute to the Inspector of Schools along with the financial accounts of the year.	A complete inventory of the articles manufactured and sold are being maintained at the School. The Register is being scrutinised by me and the School Auditor. If considered necessary, the management will be required to furnish, in future, extracts from the registers with the financial statement.
IV.	Resident's Proceedings No.R.F. 96(2)41-G.A., dated 20-3-42 sanctioning a grant of Rs.1500/- to the C.V.S.Sabha Secondary School. --- The Inspector of Schools while recommending Rs.838/- under ordinary grant and Rs.662/- under supplementary grant had stated that the supplementary grant was intended to enable the management to raise the pay of at least the Head Master and the senior members of the staff whose scales of pay were very much lower than those obtaining in the station. Vide para 2 of the Institute's letter No.609/B-5/42, dated 11-3-42. A certificate from the management to the effect that the grant was actually utilised for the purpose for which it was sanctioned may be obtained and furnished to audit.	c/557 (R) A copy of letter No.171 dated 21/10/1942 from the Correspondent, R.B.A.N.M's Educational Charities, Bangalore, is enclosed.
V.	Special Grant to the St.Joseph's Indian High School, Bangalore for the purchase of 6 Rebuilt typewriters Rs.606/-. --- Six Rebuilt typewriters were purchased with the aid of the above grant. Information on the following points may kindly be furnished to audit. (a) whether the Inspector had been consulted previously to their purchase and aid was promised by him as required by Rule 50 (iv) of the Grant-in-aid Code. (b) whether the Inspector had satisfied himself of the soundness and reliability of the machines; and	Yes. No. But is to be presumed

Serial number of paragraph of Report.	Inspecting officer's remarks. -4-	Inspectors Executive Engineer's explanations.
	and (c) whether any guarantee was obtained from the suppliers.	presumed that the school would not make a bad purchase.
	Supplementary grants sanctioned under Article 38 of the Code of Regulations for European Schools for 1941-42. ------ (a) Bishop Cotton Boys' High Schools - Rs-6627. ---- The Inspector of Schools in his letter No.573-B-4/42, dated 7-3-42 recommended the payment of a supplementary grant of Rs.6627/- under Article 38 of the Code of Regulations to Bishop Cotton Boys High School for 1941-42. In his statement of accounts the Inspector showed a sum of Rs.23692/- as the income of the Institution and Rs.45392/- as the admissible expenditure. But from the audited accounts of the Institution it was observed that a sum of Rs.8408/- was shown under Miscellaneous Receipts being the amount transferred from the schools' boarding house account to the schools' General account to meet the school expenditure. This item was not included under 'Income' of Rs.23692/- in the financial statement shown by the Inspector. From the auditor's remarks it would appear that this transfer was effected under his instructions as the expenditure was actually incurred from the funds of the Boarding House and he regarded it as a 'gift'. From the correspondence between the Inspector and the Resident it was however observed that the transfer was to be treated neither as a 'gift' nor a 'donation.' If it was decided by the management that the amount of expenditure of the school met out of the Boarding House account should not be treated as a 'loan' it should be treated as a 'miscellaneous receipt' under note 2 to Article 38 of the Code of Regulations and should be included under 'income' shown in column 4 of the financial statement. This will reduce the supplementary grant admissible to Rs.5119/- vide details below - as against Rs.6627/- recommended by the Inspector and sanctioned by the Hon'ble the Resident who held that the inclusion of the item as	The transfer of funds was enforced by the Auditor because of the fact that a profit had been made on the Boarding House. Here he exceeded his powers. Further, as the Note to Article 29 states, in estimating the income of a school, boarding fees must be excluded; otherwise, of course, a wrong impression is gained of its financial position. The financial statement itself provides separate columns for the accounts of school and boarding house, and the obvious intention is that the two accounts should be kept separate.

Serial number of paragraph of Report.	Inspecting officer's remarks. -5-	Inspector's Executive Engineer's explanations.
	as a miscellaneous receipt would violate the note under Article 29 of the Code of Regulations. It may be observed that the note under Article 29 of the Code is not applicable to supplementary grants sanctioned under Section IV under Chapter V of the Code. The final decision in the matter may kindly be reported to audit.	
	As claimed.	
	1. Admissible expenditure. Rs.45392 0 0	
	Income excluding the gift of. 23692 0 0	
	Rs.21700 0 0	
	Amount of grant admissible under Article 37. 8173 0 0	
	Grant recommended under Article 38 by the Inspector. 6627 0 0	
	As admissible.	
	2. Admissible expenditure. Rs.45392 0 0	
	Income including the gift of Rs.8408/- 32100 0 0	
	13292 0 0	
	Grant admissible under Article 37 of the Code. 8173 0 0	
	Grant admissible under Article 38. 5119 0 0	
VII.	Bishop Cotton Girls' High School. Supplementary grant Rs.1370/- sanctioned in Resident's Proceedings No.R.F.97-42-G.A., dated 28-3-42.	

	From the financial accounts of the Institution it was observed that a sum of Rs.2018/- being part of the salary of the Principal was repaid to the school during the year and was treated as a part of the school receipts. The auditor has also remarked that this amount should be shown under Item 7 Miscellaneous Receipts." In the school accounts however a sum of Rs.1379/- was shown as receipt under 'item 9 (a) "cost to management" and the amount was not included for purposes of working out the grant. If this amount represents the portion of the salary repaid by the Principal the difference between Rs.2018/- stated to have been repaid in the auditor's report and that shown in the financial statement may kindly be reconciled. If, as explained by the Inspector, the amount repaid by the Principal was intended to form an emergency fund from which payments.	A separate account might, as suggested, be opened, though the calculation of grant has not been affected by the present procedure and to that extent the repayments have not been "mixed up" with the school accounts. At the boys' school there is a separate account called the "Brotherhood Fund", which is credited with all repayments. This is a sort of reserve fund, and without it the school could not carry on. There is nothing secretive in the procedure.

Serial number of paragraph of Report.	Inspecting officer's remarks. -6-	Inspector's ~~Executive Engineer's~~ explanations.
	payments would have to be made to her later to meet her charges, i.e., doctor's bills etc., a private account should have been opened with the Bank and the amount should not have been mixed up with the school funds. Action may now be taken to separate her private account from the school accounts.	
VIII.	Boarding grants for European Schools - St.Patrick's School, Bangalore. ----- (a) Under instruction 1 printed on the application form for Boarding grants, the Grants should not be paid for boys or girls who will attain the ages of 16 and 18 respectively during the official year in respect of which Boarding Grant is claimed. This instruction has not, however, been incorporated in the Code of Regulations. The exact position in the matter may kindly be elucidated.	The Bangalore Code is being followed and not the note in the Madras form (that is being used for want of a form of our own).
	(b) In respect of the following pupils boarding grants have been claimed for broken periods during 1940-41. Owing to their having attained the age limit as on the dates noted below they appear to have left the institutions. If the instructions printed on the application form is to be observed the pupils are not eligible for the boarding grant for the period from 1-4-40 to the date of their leaving the institution. The overpayment amounting to Rs.85-6-0 will have to be recovered from the Institution.	Our records show that grant was not paid for the two boys in question for want of funds. (For some time past we have not been able to pay the full amount due to each school under boarding grant).
	Name of pupil. Date of leaving the school. Amount drawn.	
	Anthony Jackson. Left boarding on 24-9-40. Rs.46 6 0	
	Herbert Murrey. do. 28-8-40. 39 0 0	
	(c) John Ben Bon. It is stated that the orphan had no relations or friends and he was allowed to remain in the orphanage until such time as he was able to do something for himself in the shape of employment. As he attained the age limit of 16 on 30-7-40 information may be furnished as to whether any boarding grant was drawn for him during 1940-41; and if so, whether any exemption was obtained under Article 41 (b) of the Code of Regulations.	No grant was drawn on behalf of John Benbow during 1940-41.
	(d) From the statement showing the names of scholars who left the	It is seen that the school was eligible for a grant

Serial number of paragraph of Report.	Inspecting officer's remarks. -7-	Inspector's ~~Executive Engineer's~~ explanations.
	the school or who joined it during 1940-41 it was observed that 13 new admissions were included for whom boarding grants were claimed. Among the new admissions was one Reginald D'Silva who was stated to have been admitted on 1-2-41 - vide Correspondent's letter dated 7-2-41. But as the final grant for 1940-41 i.e., Rs.9024/- was authorised in Inspector's letter No.3001/B-8/40, dated 20-11-40 it may kindly be stated as to how the admissions in February 1941 were included in the amounts authorised in November 1940. It was also observed that after the date of authorisation of the final grant for any year there are several cases of withdrawals from the school as intimated from time to time by the correspondents. No information is available as to how the grants drawn in excess in such cases is adjusted. It is therefore suggested that the correspondents may be required annually at the time of applying for the final grant to furnish a certificate to the effect that necessary adjustments in respect of scholars who left the orphanage during the preceding year (after the date of final drawn of the grant) have been made in the bills.	grant of Rs.9144 on 20-11-40 but it was limited to Rs.9024/- for want of budget provision. It is clear that a grant on behalf of Reginald D'Silva who was admitted on 7/2/41 could not have been included in this amount. The certificate required ~~with~~ will be obtained in future; but it should be explained that payments are made subject to adjustments in the succeeding year, when details are furnished as to those who left before the end of the year in respect of which grant was sanctioned. Such statements are found in my files.
	(e) Under Article 33 (d) of the Code of Regulations every institute receiving a grant should maintain an account of income and expenditure in a form prescribed by the Department and submitted to the Department annually after audit by a registered Accountant, if necessary. In respect of Boarding grant sanctioned by the Inspector it was observed that no such accounts were submitted to the Inspector of Schools. In the absence of such accounts the sanctioning authority will not be in a position to see that the grants-in-aid was justified by the financial position of the Institutions and that the grant was spent for the purpose for which it was sanctioned. It is therefore suggested that necessary accounts may in future may be required to be rendered to the Inspector and the grant sanctioned after the check of those accounts.	Section VI of the Code of Regulations for European Schools, under which Boarding grants are sanctioned, does not lay down that an Annual Statement of Income and Expenditure should be obtained, though such a statement is furnished in the inspection report side by side with the figures for the school. It has, of course, to be remembered that boarding grant is given to <u>bona fide</u> orphanages run not for private gain but for the benefit of destitute or semi-destitute children. I have never had the slightest suspicion of funds being misapplied.

DCFP—1Audit—(G-1828)—7-4-32—20,000.

Serial number of paragraph of Report.	Inspecting officer's remarks. -8-	Inspector's ~~Executive Engineer's~~ explanations.
IX.	Cadet grant for 1941-42 Rs.480/- authorised in Inspector's Proceedings No.142-B9-41, dated 15-1-42. ---- (a) Article 43 of the Code of Regulations requires that every cadet for whom a grant was given should be certified by the Commanding Officer as efficient. Information as to how this condition was satisfied by the Inspector before sanctioning the grant may kindly be stated.	The grants are sanctioned on receipt of a certificate of eligibility from the Commandant of the A.F.(I).
	(b) In Resident's Proceedings No.F.55-40/W, dated 15-8-40 the number of cadet corps of the A.F.(I) attached to the European Schools was increased above the normal strength of 60 fixed in the Regulations for the A.F.(I) by the admission of boys between 15 and 18 years of age called "additional cadets". A sum of Rs.640/- was disbursed as cadet grants in respect of 80 such additional cadets during 1940-41. Subsequently the Government of India have ordered that boys below the age of 16 were ineligible for enrolment in A.F.(I) Consequently the Hon'ble the Resident ordered that all boys below that age should be discharged from the cadet corps. As regards the disposal of the kits provided to them with the cadet grant the Adjutant suggested that they might be distributed among the enrolled cadets who were short of kit. The orders of the Resident should have been obtained for their disposal. This may now be obtained.	Action was taken on the suggestion of the Adjutant A.F.(I), in good faith. My action may kindly be approved.
X.	<u>Teaching Grants for Elementary Schools</u>. Items 8 and 9 of the list for 1941-42 Q.V.O.M.S. & M. Schools, Assaye lines Rs.4572/- do, Nilasandras Rs.2862/- ---- No details working up to the amounts sanctioned in the 2 cases are available. Necessary details may be obtained and recorded in the Inspector's Office in future.	As the Deputy Inspector's Office has now been amalgamated with this office the details are now available here.
XI.	C.V.S.Sabha School - Purchase of Science apparatus. ----- In his letter No.1279-B/3/41, dated 31-5-41 the Inspector of Schools sanctioned a grant of Rs.130/- or one half of the actual cost	The grant of Rs.130/- promised to the C.V.S.Sabha Secondary School, Bangalore, in this office No.1279/B-3/41, dated 31st May 1941 was authorised

DCFP—1Audit—(G-1828)—7-4-32—20,000.

Serial number of paragraph of Report.	Inspecting officer's remarks. -9-	Inspector's ~~Executive Engineer's~~ explanations.
	cost whichever was less towards the cost of science apparatus required by the school. In the details for Rs.260/- furnished by the management in their letter No. 917, dated 15-5-41 it was observed that a sum of Rs.21-13-0 was included under "contingencies." In the absence of full details for this amount the sum should not have been included in the statement. The grant should have been worked out on the balance of Rs.238/- only and a sum of Rs.119/- should have been sanctioned. Please note and recover the excess, if any.	authorised for payment in this office No.758/B-3/42, dated 27th March 1942. The vouchers produced amounted to Rs.266/1/- and the grant authorised for payment being Rs.130/-. So there was no excess payment, and therefore no recovery is being made.
XII.	Furniture grant to the Q.V.O. M.S. & M. School, Assaye lines Rs.100/- ----- The Superintendent of the institution applied on 19-4-40 for a grant of Rs.100/- for the purchase of 13 combination desks (small) at a cost of Rs.15/- each for the infant classes. This was sanctioned in Inspector's No.1319-B-3-40, dated 7-6-40. On 15-8-40, the Superintednet of the Institution forwarded a cash bill for Rs.200/- for furniture supplied to the school. The Deputy Inspector of Schools who inspected the articles reported that 20 desks were actually supplied as against 13 numbers originally required and that the bill was for 14 numbers. He also stated that the articles were made of old materials. The Superintendent of the institution explained that the new desks and forms consisted of the old desk tops and forms. Seats reconstructed into new frame works with a back rest in the case of forms (vide his letter No.408/43-G, dated 18-9-40). As the grant was intended for the purchase of new articles of ~~fxxxxxx~~ furniture and not for reconstructing the old desk tops and form seats the payment of the grant authorised in Inspector's No.2639-B-3/40, dated 11-10-40 would not appear to be in order. This is brought to notice.	The whole matter was gone into by me in person with Major Richards, and I was more than satisfied with the return for our money. I request that the matter might be allowed to rest here. The upshot was that we obtained 20 instead of 13 desks-good sound desks with old tops.
XIII.	Furniture grant of Rs.100/- for the Methodist Mission Girls' School, East Parade. ---- The Inspector of Schools has in	The "etc." in Article 44(b) may be interpreted

Serial number of paragraph of Report.	Inspecting officer's remarks. -10-	Inspector's ~~Executive Engineer~~'s explanations.
	in his proceedings No.683-B-3/42, dated 26-3-42 accorded sanction under rule 44 of the Code of Regulations for the European Schools to the grant of Rs.100/- required by the above institution for the purchase of books and stationery for supply to the poorer children As under the above Article only books for school library and stationery required by the school may be purchased out of the grant, the purchase of books and stationery for children's use would be inadmissible. The sanction of the Resident will be necessary under Article 44 (e) of the Code of Regulations. This may now be obtained and communicated to audit.	in the light of (c). The class books and stationery were intended for orphans, and formed part of the normal apparatus of teaching. Article 127(5) authorizes the Inspector to sanction grants up to Rs.200. In Madras grants to cover part of the cost of class-books used to be allowed.
XIV.	Special grant - cost of science apparatus required to the St. Joseph's European High School - Rs.496-14-0. --- The correspondent of the school furnished to the Inspector with his letter dated 12-5-41 a list of apparatus required for the institution and requested the sanction of a half grant for the purchase. Accordingly a sum of Rs.496-14-0 was sanctioned by the Hon'ble the Resident. Subsequently the correspondent reported on 24-3-42 that in view of the existing emergency it was not possible to buy all the apparatus and materials as per his original list. He also reported that such of the apparatus and materials that were available in India had been purchased. This deviation was condoned by the Inspector and the full amount of Rs.469-14-0 was authorised for payment. As the power to approve such deviations in the case of grants sanctioned by a higher authority has not been delegated to the Inspector (Vide Article 127 of the Code) the approval of the Resident should have been obtained before the payment of the grant. This may be regularised now.	Article 46 speaks of the Inspector. If, however, the Resident's sanction was necessary, I request that it may now be kindly furnished, and care will be taken to see that it is always obtained in future in all similar circumstances.
XV.	<u>Scholarships</u>. The Inspector of Schools sanctioned Rs.3/- per mensem to a Mahommadan boy Muhammad Raffiuddin tenable in the I form, St.Aloysius School,	The boy was over age by a few days only. The error is, however, regretted, and it is requested my action in

Serial number of paragraph of Report.	Inspecting officer's remarks. -9-	Inspector's ~~Executive Engineer's~~ explanations.
	cost whichever was less towards the cost of science apparatus required by the school. In the details for Rs.260/- furnished by the management in their letter No. 917, dated 15-5-41 it was observed that a sum of Rs.21-13-0 was included under "contingencies." In the absence of full details for this amount the sum should not have been included in the statement. The grant should have been worked out on the balance of Rs.238/- only and a sum of Rs.119/- should have been sanctioned. Please note and recover the excess, if any.	authorised for payment in this office No.758/B-3/42, dated 27th March 1942. The vouchers produced amounted to Rs.266/1/- and the grant authorised for payment being Rs.130/-. So there was no excess payment, and therefore no recovery is being made.
XII.	Furniture grant to the Q.V.O. M.S. & M. School, Assaye lines Rs.100/-	

	The Superintendent of the institution applied on 19-4-40 for a grant of Rs.100/- for the purchase of 13 combination desks (small) at a cost of Rs.15/- each for the infant classes. This was sanctioned in Inspector's No.1319-B-3-40, dated 7-6-40. On 15-8-40, the Superintednet of the Institution forwarded a cash bill for Rs.200/- for furniture supplied to the school. The Deputy Inspector of Schools who inspected the articles reported that 20 desks were actually supplied as against 13 numbers originally required and that the bill was for 14 numbers. He also stated that the articles were made of old materials. The Superintendent of the institution explained that the new desks and forms consisted of the old desk tops and forms. Seats reconstructed into new frame works with a back rest in the case of forms (vide his letter No.408/43-G, dated 18-9-40). As the grant was intended for the purchase of new articles of ~~furniture~~ furniture and not for reconstructing the old desk tops and form seats the payment of the grant authorised in Inspector's No.2639-B-3/40, dated 11-10-40 would not appear to be in order. This is brought to notice.	The whole matter was gone into by me in person with Major Richards, and I was more than satisfied with the return for our money. I request that the matter might be allowed to rest here. The upshot was that we obtained 20 instead of 13 desks-good sound desks with old tops.
XIII.	Furniture grant of Rs.100/- for the Methodist Mission Girls' School, East Parade.	

	The Inspector of Schools has in	The "etc." in Article 44(b) may be interpreted

DCFP—1Audit—(G-1828)—7-4-32—20,000.

Serial number of paragraph of Report.	Inspecting officer's remarks.	~~Executive Engineer~~ Inspector's explanations.
	in his proceedings No.683-B-3/42, dated 26-3-42 accorded sanction under rule 44 of the Code of Regulations for the European Schools to the grant of Rs.100/- required by the above institution for the purchase of books and stationery for supply to the poorer children As under the above Article only books for school library and stationery required by the school may be purchased out of the grant, the purchase of books and stationery for children's use would be inadmissible. The sanction of the Resident will be necessary under Article 44 (e) of the Code of Regulations. This may now be obtained and communicated to audit.	in the light of (c). The class books and stationery were intended for orphans, and formed part of the normal apparatus of teaching. Article 127(5) authorizes the Inspector to sanction grants up to Rs.200. In Madras grants to cover part of the cost of class-books used to be allowed.
XIV.	Special grant - cost of science apparatus required to the St. Joseph's European High School - Rs.496-14-0. --- The correspondent of the school furnished to the Inspector with his letter dated 12-5-41 a list of apparatus required for the institution and requested the sanction of a half grant for the purchase. Accordingly a sum of Rs.496-14-0 was sanctioned by the Hon'ble the Resident. Subsequently the correspondent reported on 24-3-42 that in view of the existing emergency it was not possible to buy all the apparatus and materials as per his original list. He also reported that such of the apparatus and materials that were available in India had been purchased. This deviation was condoned by the Inspector and the full amount of Rs.469-14-0 was authorised for payment. As the power to approve such deviations in the case of grants sanctioned by a higher authority has not been delegated to the Inspector (Vide Article 127 of the Code) the approval of the Resident should have been obtained before the payment of the grant. This may be regularised now.	Article 46 speaks of the Inspector. If, however, the Resident's sanction was necessary, I request that it may now be kindly furnished, and care will be taken to see that it is always obtained in future in all similar circumstances.
XV.	<u>Scholarships</u>. The Inspector of Schools sanctioned Rs.3/- per mensem to a Mahommadan boy Muhammad Raffiuddin tenable in the I form, St.Aloysius School,	The boy was over age by a few days only. The error is, however, regretted, and it is requested my action in

Serial number of paragraph of Report.	Inspecting officer's remarks.	~~Executive Engineer~~ Inspector's explanations.
	High School, during 1941-42. As the age of the boy exceeded 14 years on 1-7-41 the sanction of the Resident is necessary. Vide note under rule 56 of the Grant-in-aid Code for Indian Schools. This may now be obtained and the fact reported to audit.	in having sanctioned the scholarship may kindly be approved.
XVI.	Medical Inspection. A sum of Rs.400/- was sanctioned as grant to the President, Municipal Commission, Civil and Military Station, Bangalore, towards the cost of medical inspection of pupils in all the elementary schools. The statement furnished by the President shows only the amount of grant required by him for the purpose. No details as to the names of institutions and the number of pupils for whom the fees are payable have been furnished. It is suggested that in future this information may also be required to be furnished to the Inspector.	Details as required by the Auditor will be called for in future.
XVII.	Inspector of Schools sanction No.1617-B-11/39, dated 21-6-39, 1711-B-11-40, dated 17-7-40 and 2126-B-11-41, dated 15-8-41. Award of scholarships to Nanu Clarance studying in European Schools. ------ Please state whether the sanctioning authority was satisfied that the condition of the grant of the scholarship under rule 55A of the grant-in-aid Code for Indian Schools i.e., "that the reason for the pupils admission into a European School is the want of a suitable Indian School in the locality" was fulfilled.	Y e s.
	G. Mathias Examiner, Outside Audits.	Sd.N. Maindappa, 16/9 for Inspector of Schools, Bangalore.

9/7/18

DCFP—1Audit—(G-1828)—7-4-32—20,000.

S.Y./M. 73.

11 Lockley Rd. Poonamalee High Road

Office of the Accountant General,
~~Fort St. George~~ K.L. Bank, **Madras,** 15th Aug. 1942.

No. O. A. 331—9—858
42-43

OFFICE OF THE ACCOUNTANT GENERAL
[illegible] GOVERNMENT
IN MYSORE, BANGALORE.
17 AUG 1942
To
Diary No. 9413
File No. .....

THE ACCOUNTANT GENERAL,
(Outside Audit Department), Madras,

G.M.

~~THROUGH~~ ~~THE~~

THE Secretary to the Hon'ble the Resident in Mysore, Bangalore.

Sir,

I have the honour to forward herewith in duplicate the report (with Appendix) on the inspection of the accounts of the civil works expenditure C+M and to request that you will be so good as to return one copy of the same at an early date with the replies of the Municipal Commissioner and your orders thereon. Sta. Bangalore

2. The accounts ~~from~~ 41-42 ~~to~~ were generally examined ~~and the initial accounts of the~~ ~~test audited.~~ The audit was conducted by Mr. P. Varadachari Accountant, Outside Audit Department, in accordance with the rules on the subject.

3. Important irregularities and omissions have been included in the report and the minor defects noticed during audit in the Appendix. ~~Special attention is invited to paragraphs of the report.~~

4. The general state of the accounts was satisfactory

I have the honour to be,

Sir,

Your obedient servant,

G. Mathew
Examiner (O. A. D.).

LJ 13/8.

~~No. O. A. dated 194~~

Copy of the letter only forwarded to the for information and necessary action,

Examiner (O. A. D.).

MGIPC—S3—IV-6-8—8-7-42—1,000.

Draft

28/8

The Office of the Hon'ble the Resident in Mysore
Bangalore, the 28th August 1942.

No.D.F.404-40/G&A Encl (1)

Copy with a copy of the report is forwarded to the President, Municipal Commission, C & M Station, Bangalore, with the request that the report may kindly be returned to this Residency with the replies of the Municipal Executive Engineer.

for SECRETARY TO THE RESIDENT.

21/8/42

22.8.42

Cf. p. 132 to 139

Sent to H.G. as original.

No.2505/P.38/42 Office of the Inspector of Schools,

C. & M. Station, Bangalore, d/- 16 -9-1942.

His No.D.F.404/40/G.& A., dated 27-8-1942.

OFFICE OF THE
HOME DEPARTMENT
IN MYSORE, BANGALORE.
17 SEP 1942
Diary No 10838
File No D F 404/40

Retransmitted with the following remarks:-

I. Srimathi Kamalabai's Girls' High School, Bangalore.

The Auditor's instructions have been noted.

II. Does not refer to this Department.

III (a). It was expected that the advance paid would be brought to account during the year. However, the instructions of the Auditor have been noted.

(b). A complete inventory of the articles manufactured and sold are being maintained at the school. The Register is being scrutinised by me and the School Auditor. If considered necessary, the management will be required to furnish, in future, extracts from the registers with the financial statement.

IV. Supplementary grant to C.V.S. Sabha Secondary School.

The correspondent of the school is being asked to furnish the certificate required, and it will be furnished as soon as it is received. At the annual inspection of the school the acquittance roll would naturally be checked with reference to this matter.)

V (a). Yes.

(b) & (c). No. But it is to be presumed that the school would not make a bad purchase.

VI. The transfer of funds was enforced by the Auditor because of the fact that a profit had been made on the Boarding House. Here he exceeded his powers. Further, as the Note to Article 29 states, in estimating the income of a school, boarding fees must be excluded; otherwise, of course, a wrong impression is gained of its financial position. The financial statement itself provides separate columns for the accounts of school and boarding house, and the obvious intention is that the two accounts should be kept separate.

VII. A separate account might, as suggested, be opened,

though the calculation of grant has not been affected by the present procedure and to that extent the repayments have not been "mixed up" with the school accounts. At the boys' school there is a separate account called the "Brotherhood Fund", which is credited with all repayments. This is a sort of reserve fund, and without it the school could not carry on. There is nothing secretive in the procedure.

VIII (a). The Code might be amended. As we have been using Madras forms, we have been following the Madras practice. The necessary instructions are printed on back of the form.

(b). Our records show that grant was not paid for the two boys in question for want of funds. (For some time past we have not been able to pay the full amount due to each school under boarding grant.)

(c). No grant was drawn on behalf of John Benbow during 1940-41.

(d) It is seen that the school was eligible for a grant of Rs.9144/- on 20-11-40 but it was limited to Rs.9024/- for want of budget provision. It is clear that a grant on behalf of Reginald D'Silva who was admitted on 7-2-41 could not have been included in this amount.

The certificate required will be obtained in future; but it should be explained that payments are made subject to adjustments in the succeeding year, when details are furnished as to those who left before the end of the year in respect of which grant was sanctioned. Such statements are found in my files.

(e). Section VI of the Code of Regulations for European Schools, under which Boarding grants are sanctioned, does not lay down that an Annual Statement of Income and Expenditure should be obtained, though such a statement is furnished in the inspection report side by side with the figures for the school. It has, of course, to be remembered that boarding grant is given to <u>bona fide</u> orphanages run not for private gain but for the benefit of destitute or semi-destitute

children. I have never had the slightest suspicion of funds being misapplied.

IX (a). The grants are sanctioned on receipt of a certificate of eligibility from the Commandant of the A.F.(I).

(b). Action was taken on the suggestion of the Adjutant A.F.(I), in good faith. My action may kindly be approved.

X. As the Deputy Inspector's Office has now been amalgamated with this Office the details are now available here.

XI. The grant of Rs.130/- promised to the C.V.S. Sabha Secondary School, Bangalore, in this Office No.1279/B-3/41, dated 31-5-41 was authorised for payment in this Office No. 758/B-3/42, dated 27-3-42. The vouchers produced amounted to Rs.266-1-0 and the grant authorized for payment being Rs.130. So there was no excess payment, and therefore no recovery is being made.

XII. The whole matter was gone into by me in person with Major Richards, and I was more than satisfied with the return for our money. I request that the matter might be allowed to rest here. The upshot was that we obtained 20 instead of 13 desks - good sound desks with old tops.

XIII. The "etc." in Article 44(b) may be interpreted in the light of (c). The classbooks and stationery were intended for orphans, and formed part of the normal apparatus of teaching Article 127(5) authorizes the Inspector to sanction grants up to Rs.200. In Madras grants to cover part of the cost of class-books used to be allowed.

XIV. Article 46 speaks of the Inspector. If, however, the Resident's sanction was necessary, I request that it may now be kindly furnished, and care will be taken to see that it is always obtained in future in all similar circumstances.

XV. The boy was over age by a few days only. The error is, however, regretted, and it is requested my action in having sanctioned the scholarship may kindly be approved.

XVI. Details as required by the Auditor will be called for in future.

XVII. Yes.

16/9.
for Inspector of Schools,
Bangalore.

To

The Secretary to the Hon'ble the Resident
in Mysore, Bangalore.

MA/B.
15.9.

Cp. 142- 151

Scarlatti - in original

Letter No.171, dated 21-10-42, from the Correspondent, R.B.A.N.M's Educational Charities, Bangalore, to the Inspector of Schools, C. & M. Station, Bangalore.

With reference to your letter No.2722/P.4/42, dated the 12th October 1942, I have the honour to give below details as to how the sum of Rs.662/- sanctioned as supplementary grant is being utilised.

No.	Name.	Designation.	Present salary.	Salary under the previous management or salary drawn during previous year.	Difference
1.	Mr. A.J. Cyprian.	Headmaster.	Rs.63/-	Rs.45/-	Rs.18/-
2.	" S.Krishnaswamy.	Assistant.	Rs.41/8	Rs.40/-	Rs.1/8
3.	" T.P.Paramasivam.	"	Rs.31/8	Rs.30/-	Rs.1/8
4.	" K.Sundarason.	"	Rs.25/-	-	-
5.	" S.R.Srinivasan.	"	Rs.30/-	Rs.25/-	Rs.5/-
6.	" A.R.Ramamurthy.	"	Rs.26/-	Rs.22/-	Rs.4/-
7.	" B.V. Lakshmiah.	"	Rs.26/-	Rs.24/-	Rs.2/-
8.	" S. Narayana.	"	Rs.26/-	Rs.20/-	Rs.6/-
				Total.	Rs.38/-

It is seen that the total increase in expenditure amounts to Rs.456/- The balance of Rs.206/- will be utilised for meeting the management's contribution to the Provident Fund and also half the expenditure to be incurred on account of the grant of "Dearness Allowance" that is being proposed to be given

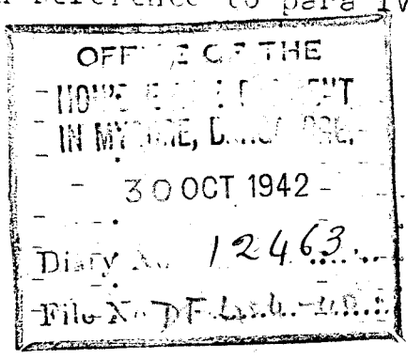
I may also mention in this connection that the supplementary grant is being utilised for meeting the deficit of the previous years and I may

P.T.O.

assure you that there is no possibility of the management making a profit out of this. A reference to the financial statement for the year 1940-41 will disclose the fact that there was a deficit of Rs.553-13-3 which the present management has to meet.

No. 2868/P-4/42 Office of the Inspector of Schools, C. & M. Station, Bangalore, dated the 29th Oct. 1942.

Copy forwarded to the Secretary to the Hon'ble the Resident in Mysore, Bangalore, with reference to para IV of this Office No.2505/P-38/42, dated 16-9-1942.



Inspector of Schools, 28/10
Bangalore.

MA/B. 28-10.

DF-404-40

12208/42

Office note

The correspondence referred to in the Inspector's endorsement was dealt with in file D.404-40 which was sent up to the Residency Surgeon on 20-10-42 in connection with a question relating to the grant in aid to the Zenana Mission Hospital. The file has not yet been returned by the Residency Surgeon.

A p.c. reminder is submitted for signature. (Necessary action on P.U.C will be taken on receipt of this file)

23/11/42

23-11-42

Issued 25/11

OFFICE OF THE INSPECTOR OF SCHOOLS,
C. & M. STATION, BANGALORE.

No. 3280/T.1/42 *Dated* the 10th December *1942*.

FROM

M.S.H. Thompson, Esquire, B.A., F.C.P.,
INSPECTOR OF SCHOOLS,
C. & M. STATION, BANGALORE.

To

THE Secretary
to the Hon'ble the Resident
in Mysore, Bangalore.

Sir,

I have the honour to invite a reference to Para 8(a) of my No.2505/P-38/42, dated 16-9-1942.

2. On reconsideration I think the code need not be amended. As the Auditor wants to know the exact position in the matter, we may reply that the Bangalore Code is being followed and not the note in the Madras form (that is being used for want of a forms of our own).

I have the honour to be,
Sir,
Your most obedient servant,

M.S.H. Thompson
Inspector of Schools,
Bangalore.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
11 DEC 1942
Diary No. 14042.
File No. [illegible]

No.D.P.404-40/G&A 1st February 43

Read:-

(1) Letter from the Accountant General, Madras No. [illegible]-4/42-43, dated the 10th August 1942.

(2) Endt. from the Inspector of Schools Bangalore No.7505/P.38/42, dated the 16th September 1942.

O r d e r.

Para I, III, VII, VIII(d)&(e), X, XVI of the audit report.

The instructions of the Accountant General should be noted.

Para II of the audit report.

The grant paid to the Zenana Mission Hospital is not based on the receipts and expenditure of the hospital (each year) but is a fixed recurring grant payable to the subject to the fulfilment of certain conditions. It is not considered necessary to alter the existing arrangement.

3. Para IV of the audit report.

The supplementary grant of Rs.662/- was intended to enable the management to raise the pay of the Headmaster and senior members of the staff. The Inspector of Schools should obtain and forward a certificate from the management of the school to the effect that the whole amount has been utilised for the purpose for which it was intended.

4. Para VI of the audit report.

It was after very careful consideration that the Hon'ble the Resident decided to exclude the sum of Rs.8,[illegible] for purposes of calculating the grant as this amount is not regarded as a subscription or donation. A revision of the

necessary. The school accounts and boarding house accounts should always be kept separate.

5. Para IX(b) of the report.

The action of the Inspector in having distributed the kits of the discharged cadets to the enrolled cadets is approved.

6. Para XIII of the audit report.

Grant for the purchase of books and stationery for supply to school children should be dealt with under article 44(e) of the Code of Regulations for European Schools. The Inspector of Schools should take action separately for the regularisation of the position.

7. Para XIV of the audit report

The deviation condoned by the Inspector of Schools in the present case is approved. He should ~~xxxxx~~ in future obtain prior approval of the Resident for deviations of this nature in all such cases.

8. Para XV of the audit report.

The Inspector of Schools should take action separately for the regularisation of the position..

23.1.43

SECRETARY TO THE RESIDENT.

To the Inspector of Schools, Bangalore.

The A.G., Madras, with a copy of the audit notes containing the replies of the Inspector of Schools, Bangalore.

The Residency Surgeon, Bangalore (para 2 of the proceedings only)

18.1.43

18.1.43

S.N.59 23.2.43

OFFICE OF THE INSPECTOR OF SCHOOLS,
C. & M. STATION, BANGALORE.

No. 525/T.1/43. *Dated* the 22nd. February 1943.

FROM

M.S.H. Thompson, Esquire, B.A., F.C.P.,
INSPECTOR OF SCHOOLS,
C. & M. STATION, BANGALORE.

23 FEB 1943
Diary No. 2004

TO

THE Secretary
to the Hon'ble the Resident
in Mysore, Bangalore.

Sir,

1. With reference to the Proceedings of the Hon'ble the Resident in Mysore, passing orders on the audit report on the grants sanctioned, I have the honour to reply as follows:-

2. Paragraph IV of the Report.

Please refer to my endorsement No.2868/P.4/42, dated 29-10-1942, forwarding a copy of letter No.171, dated 21-10-1942, from the Correspondent of the school giving details of the distribution of the special grant of Rs.662. A copy is enclosed herein for ready reference.

3. Para XIII of the report.

In view of the Auditor's objection, that the sanction of the Hon'ble the Resident is necessary for a grant under Article 44 for the purchase of books and stationery intended for poor children, I request approval for my action in having sanctioned Rs.100 to the Methodist Mission Girls' School, East Parade, for the said purpose. This was sanctioned by me in good faith, because in Madras grants for books, etc., for poor pupils are sanctioned by the Inspector of European Schools.

(P.T.O.)

(57)

4. Para XV of the Audit Report.

I request that my action in having sanctioned a scholarship in this office No.2662/B-11/41, dated 8-10-41 to Md. Rafiuddin, a pupil of Form I of the St. Aloysius' High School, Bangalore, may kindly be approved, the date of birth of the boy being 9-6-1927.

I have the honour to be,
Sir,
Your most obedient servant,

Inspector of Schools 20/2
Bangalore.

MA/B. 20-2.

Letter No.171, dated 21-10-1943, from the Correspondent, C.V.S. Sabha School, Bangalore, to the Inspector of Schools.

With reference to your letter No.2722/P.4/42, dated the 12th October 1942, I have the honour to give below details as to how the sum of Rs.662/- sanctioned as supplementary grant is being utilised.

No.	Name.	Designation.	Present salary.	Salary under the previous management or salary drawn during previous year.	Difference.
			Rs.	Rs.	Rs.
1.	Mr. A.J.Cyprian.	Headmaster	63-0-0	45-0-0	18-0-0
2.	" S.Krishnaswamy	Assistant	41-8-0	40-0-0	1-8-0
3.	" T.P.Paramasivam	"	31-8-0	30-0-0	1-8-0
4.	" K.Sundarason	"	25-0-0	-	-
5.	" S.R.Srinivasan	"	30-0-0	25-0-0	5-0-0
6.	" A.R.Ramamurthy	"	26-0-0	22-0-0	4-0-0
7.	" B.V.Lakshmiah	"	26-0-0	24-0-0	2-0-0
8.	" S.Narayana	"	26-0-0	20-0-0	6-0-0
				Total	38-0-0

It is seen that the total increase in expenditure amounts to Rs.456/-. The balance of Rs.206/- will be utilised for meeting the management's contribution to the Provident Fund and also half the expenditure to be incurred on account of the grant of "Dearness Allowance" that is being proposed to be given.

I may also mention in this connection that the supplementary grant is being utilised for meeting the deficit of the previous years and I may assure you that there is no possibility of the management making a profit out of this. A

P.T.O.

reference to the financial statement for the year 1940-41 will disclose the fact that there was a deficit of Rs.553-13-3 which the present management has to meet.

No.2868/P.4/42, dated 29-10-42.

Copy forwarded to the Secretary to the Hon'ble the Resident in Mysore, Bangalore, with reference to para.IV of this office No.2505/P-38/42, dated 16-9-42.

(Sd.) M. S. H. Thompson,
Inspector of Schools,
Bangalore.

True copy/
M. S. H. Thompson
Inspector of Schools,
C. & M. Station, Bangalore.

S. M. S. Jagues 12

No.D.F.404-40/G&A 9/13/3/43

From

The Secretary to the Resident. 160

To

The Inspector of Schools,
Bangalore.

Grant to the Methodist Mission Girls' School, East Parade, B'lore, for purchase of books and stationery intended for poor children.

Reference para 3 of your ~~xxxxxx~~ letter No.525/T.1/43, dated the 22nd February 1943.

2. The Hon'ble the Resident is pleased to approve the payment sanctioned by you of a special grant of Rs.100/- to the above school for purchase of books and stationery for supply to the poorer children.

12/3/43

SECRETARY TO THE RESIDE

Copy to the Accountant General,

2 Drafts
T
Issued
CB
13/3

P.W.C

S. 5.
L. O. & Sons, Cal.—No. 728R (G-59)—11-7-40—60,099 Pads.

Madras, with reference to para 6 of the Proceedings of the Hon'ble the Resident in Mysore No.D.F.404-40/G&A, dated the 1st February 1943.

Endt. T3.A Bang-1268 dated 22-3-43.

A copy of the proceedings of the Hon'ble the Resident No.D.F.404-40/G&A., dated 1-2-43 may kindly be furnished as the same does not appear to have been received in this Office.

Sd. * *
for Asst. Accountant General.

D.No.3179
Dated 23-3-43.

2 Drafts

II

S.N. 2

Agree
12.3.43

(16)

DEPARTMENT.
BRANCH.

13/3 File No. / Serial No.

Draft Letter / Memorandum / Telegram

Class for telegrams — INLAND: Immediate / Important / Express / Ordinary | FOREIGN: Immediate / Important / Ordinary / Without priority

To be issued on

ued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required P.U.C

Date of despatch of above

List of enclosures

(Code word for telegrams.)

No.D.F.404-40/AG&A 13th March 1943

From

The Secretary to the Resident.

To

The Inspector of Schools,
Bangalore

Exemption from age restriction for the award of scholarship.

Reference para 4 of your letter No.525/T.1/43, dated the 22nd February 1943.

2. The Hon'ble the Resident is pleased to exempt the candidate noted

163)

below from the operation of the age limit laid down in Rule 56 of the Grant-in-aid Code for Indian Schools in the C&M Station of Bangalore, in respect of the scholarship granted in your No.2662/B-11/41, dated the 8th October 1941.

× referred to in P.U.C (para 4)

Name of pupil.	Class in which studying	School in which the scholarship is tenable
Mohammad Raffiuddin.	I Form	St.Aloysius' High School, Bangalore.

12/3/43

for SECRETARY TO THE RESIDENT.

Copy to the A.G., Madras, with reference to para 8 of the Proceedings of the Hon'ble the Resident in Mysore No.D.F.404-40/G&A dated the 1st February 1943.

c/p.155 (2)

8.3.43.

8.3.

O.A.33C-4-1316
42-43

Office of the Examiner, Outside Audits,
"Locksley Hall,"
Poonamalle High Road, Kilpauk, Madras.
Dated 25th March 1943.

From

The Examiner,
Outside Audit Department
Madras.

To

The Secretary to the Hon'ble Resident in Mysore,
Bangalore.

Subject:- Report on the audit of sanction to grants in aid by the Hon'ble Resident in mysore, Bangalore for 40-41 and 41-42.

Refce:- Proc. of the Hon'ble Resident Mysore NO. N.R.F. 404-40/C & A dated 1-2-43.

Para IV:- Certificate awaited.

Para XIII & XV:- Further report is awaited.

EXAMINER, Outside Audits.

Schedule of ~~General~~ Provident Fund deductions for June 1940.

Schedule of General Provident Fund Deductions for [illegible] 19[illegible].

Account No.	Ledger and Folio.*	Name.	S.I. No.	Pay. Rate. Rs.	A.	Rates of subscription. Amount realised. Rs.	Amount realised. Rs.	A.	Refund of withdrawal. Rs.	A.	*Amount withdrawn. Rs.	Remarks.
Acct No.	Ledger & Folio.	N a m e.					Refund of With-drawal.					
3371		S.Kutumba Rao.	1133			Stopped.						
4343		K.Venkatasubbiah.	1107			Rs. 10/-	✓					
~~4719~~		~~V.V.Sreenivasamurthi.~~	~~1103~~			~~19/-~~						
4719		T.Kannappa.	1149			19/-	✓					
4720		P.Narasimhaswami.	1148			19/-	✓ late 15					12/24
4721		N.Parthasaradhi Naidu.	1141			stopped ~~19/-~~			12			4/20.
4723		N.Ranachandra Naidu.	1128			19/-	✓					
4724		A.G.Thirumala Rao.	1108			19/-	✓					
4725		R.Lakshmana Rao.	1101			19/-	✓					
4727		Abdul Gaffur.	1146			16/-	✓		10			11/20

OFFICE OF THE INSPECTOR OF SCHOOLS,
C. & M. STATION, BANGALORE.

No. 55/P.4/43. *Dated* the 2nd. April *1943*.

FROM

M.S.H. Thompson, Esquire, B.A., F.C.P.,
INSPECTOR OF SCHOOLS,
C. & M. STATION, BANGALORE.

To

THE Secretary
to the Hon'ble the Resident
in Mysore, Bangalore.

Sir,

I have the honour to enclose herein copy of a statement showing the manner of the distribution of the balance of Rs.206 received from the Correspondent C.V.S. Sabha Secondary School, Bangalore. Since the disbursement was from the grant paid by Government, the whole amount will not be taken into account in calculating the admissible expenditure for purposes of fixing the teaching grant for 1943-44.

3 APR 1943
Diary No. 3557
File

I have the honour to be,
Sir,
Your most obedient servant,

M.S.H. Thompson
Inspector of Schools,
Bangalore.

MA/B.-14.

Statement showing particulars for the disbursement of Rs.206/- to the sta. of the C.V.S. Sabha Secondary School.

1. Additional increment granted to Mr.A.J. Cyprian Headmaster from 1-10-1942 at Rs.3 per mensem — 15- 0- 0

2. Dearness allowance granted to nine members of the staff at Rs.1-8-0 per mensem, from 1-9-1942 to end of February 1943. — 81- 0- 0

3. Allowance for doing clerical work paid to Mr.S. Narayana, a trained secondary grade teacher whose salary is only Rs.26/- per mensem, at Rs.7-8-0 per mensem from 1-10-1942 to end of February 1943. — 37- 8- 0

4. Bonus paid to the following teachers who worked in the school during 1940-41 as under:-

(1)	Mr.	A.J. Cyprian, Headmaster	Rs.12-8-0
(2)	"	S. Krishnaswamy, Assistant	12-0-0
(3)	"	T.P. Paramasivam, -do-	12-0-0
(4)	"	B.V. Lakshimiah, -do-	12-0-0
(5)	"	S. Narayana -do-	12- 0-0
(6)	"	A.R. Ramamurthy, -do-	12-0-0

72- 8- 0

Total Rs. 206- 0- 0

From 12.4.43 Issued 88, 1674 NO.D.F.404-40/G&A 16th April 43 167

The Secretary to the Resident.

To

The Accountant General,
Outside Audit Department,
Madras.

Report on the audit of sanctions relating to grants in aid in the C & M Station, Bangalore.

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c.p. 164 of Q

Reference your memorandum No.O.A.33C-4-1316/42-43, dated the 25th March 1943.

c.p. 122 of Q

2. Para IV of the audit report.

A statement showing the manner of distribution of the balance of Rs.206/- received from the Management of the C.V.S. Sabha Secondary School is enclosed.

c.p. 166 of P.U.C

c.p. 128-130 of Q

3. Paras XIII and XV of the audit report

The Hon'ble the Resident has already accorded necessary sanctions to regularise the

(Code word for telegrams.)

the position - vide the two endorsements
of the same number & date
~~from~~ D.F.404-40/G&A, dated the 13th March 1943.
~~(copies again enclosed for ready reference)~~

c.p. 160 and 164 2 of (Q)

for SECRETARY TO THE RESIDENT.

mip.
8.4.43

8.4.43

Ni/2/4

No.O.A.33C-4/42-43/43. Office of the Accountant General, Madras
Locksley Hall, Poonamallee High Road, Kilpauk,
Madras, Dated the 14th May 1943.

To

The Secretary to the Hon'ble the Resident
in Mysore, Bangalore.

Subject:- Report on the audit of sanctions relating to grants-in-aid in the Civil and Military Station, Bangalore.

Ref:- Your Memorandum No.D.F.404-40/G & A., dated 16-4-43 in reply to this office No.O.A.33C-4/42-43/1216, dated 25-3-43.

Para IV of audit report. It is stated in the reference quoted above, that a statement showing the manner of distribution of the balance of Rs.206 received from the management of C.V.S.Sabha Secondary School is enclosed, while no such statement has been received in this office. It may now be furnished.

Paras XIII & XV. The two endorsements of the same number and date No.D 404-40/G & A., dated 13-3-43 referred to in para 3 have not been received in this office. A copy of the same may kindly be sent.

OFFICE OF THE
[illegible]
IN MYSORE, [illegible]
21 MAY 1943
Diary No. 5519.
File No.

Examiner, Outside Audits.

(Code word for telegrams.)

* To be filled in the Account Office, if necessary.

(*Signature*) P. Venkatasubbaiah

(*Designation*) Ex-C. Engineer

29-12-38

NOTE.—This form should also be used for the record of transactions for the Indian Civil Service Provident Fund and other similar Funds, the heading being suitably revised.

MFP—1295 Audit—(M-1812)—23-2-35—500,000.

28/12

28/12/38

S.N.61

169

31 5. 43

Issued
6/6
3/6

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter / Memorandum / Telegram

Class for telegrams	INLAND:	FOREIGN:
	Immediate	Immediate
	Important	Important
	Express	Ordinary
	Ordinary	Without priority

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

S.N.60
P.U.C

(Code word for telegrams.)

No. D.F.404-40/G&A Dated 2nd June 1943

From

The Secretary to the Residen

To

The Accountant General,
Outside Audit Department,
Locksley Hall,
Poonamallee High Rd.,
Kilpauk, Madras.

Report on the audit of sanctions relating to grants-in-aid in the Civil and Military Station, Bangalore.

Reference your memorandum No.O.A.33C-4/42-43/43, dated the 14th May 1943.

2. The statement received from

the management of C.V.S.Sabha Secondary School showing the manner of distribution of Rs.206/- was sent to you in original with memorandum from this Residency No.D.F.404-40/G&A, dated the 16th April 1943. A copy is now enclosed. C.p. 167 (Q) / C.p. 166 ~~~

3. A copy each of the two endorsements of the same number and date D.F.404-40/G&A, dated the 13th March 1943 ~~are~~ is also enclosed as desired. / C.p. 160 & 162 ~~~

for SECRETARY TO THE RESIDENT.

OFFICE OF THE ACCOUNTANT GENERAL
IN MYSORE, BANGALORE
22 JUN 1943
Diary No. 6590
File No.
MPP—515-Audit—(M-1984)—6-12-35—500,000.

170

(Designation)

(Signature)

Date

Station

Office of the Examiner A & D.

Kilbank House, Poonamallee High Rd

*To be filed in the Account Office, if necessary.

OA 33c-4 / 42-43 . 69 . D / 196-43

To. The Secretary, & The Hon'ble Resident in Mysore. Bangalore

Subject. Further remarks on the report on the audit of Sanctions relating to grants in aid to the C & N Station Bangalore.

Ref. 169 of (2)

Refer your memorandum No D.F. 404-40/Ed+AS/ 3/6/43.

Para IV of the Report. The supplemental grant of Rs 662/- was intended to enable the management to raise the pay of the Headmaster and senior members of the staff. From the statement furnished it is seen that a sum of Rs 456/- only, has been utilised by the management for the purpose intended. The balance of Rs 206, it is stated, will be utilised, to meet the deficit of previous years, to pay dearness allowance to the staff and to meet the management's Contribution to the Provident Fund. As these items of expenditure appear to be outside the scope of Sanction of the supplemental grant, the balance has to be refunded into the Treasury by the management.

9/1946.

Examiner

Schedule of Provident Fund deductions for 19

Account No.	Ledger and Folio.*	Name.	Pay. Rs.	Pay. A.	Rates of subscription. Rs.	Amount realised. Rs.	Amount realised. A.	Refund of withdrawal. Rs.	Refund of withdrawal. A.	*Amount withdrawn. Rs.	Remarks.
385		A. Venkatrama Ayyar	92	8	8/- Month	8 -					
388		Abdul Latiff.			10/-	10 -		12 -			
389		A.S. Gopala Ayyar			11	11 -					
W.1733		K.H. Vaidiyalingam			5	5 -					
79		V. Ramanatha Ayyar						10 -			Subscription stopped here pending
P.W. 966		S. Narasimha Lachan			5	5 -					
86.		N.S. Venkatrama Ayyar			10	10 -					
P.W. 69		V. Gopalan Nair.			5	5 -					
						56	-	22	-		
										78	00

25

Executive Engineer

Mandya

12/5

* To be filled in in the Account Office, if necessary.

S.N. 63 D.O.No.D.F.404-40/G&A 171

From

The Secretary to the Resident

To

The Accountant General,
O.A.D., Madras.

Issued 5/7

Report on the audit of sanctions relating to grants-in-aid in the Civil and Military Station, Bangalore.

S.N. 62 P.U.C

Reference your memorandum No. O.A.33c-4/42-43.69, dated the 19th June 1943.

2. Para IV of audit report.

Please see the statement forwarded with memorandum from this Residency No.D.F.404-40/G&A, dated the 3rd June 1943, from which it will be seen that the balance of Rs.206/- ~~has been~~ was utilised by the

xC/p 122 of (Q)
& copy at C/p 166 do-

xx C/p 169 do-

(Copy enclosed for ready reference)

S. 5.
MGIPC—S5—1595(S&P)MFP—(M-944)—6-3-39—60,000 Pads

72

anagement of the C.V.D.Sabha Secondary

School for the benefit of the staff . The question of refund does not therefore arise.

for SECRETARY TO THE RESIDENT.

29.6.43.

29.6.43

3.7.43

S.N.64

No.O.A.33C-4/42-43.-97

Office of the Accountant General, Madras,
Disneys Gardens, Kilpauk, Madras,
Dated the 24th July 1943.

To

The Secretary to the Hon'ble the Resident
in Mysore, Bangalore.

Subject:- Report on the audit of sanctions of grants-in-aid by the Hon'ble the Resident and Inspector of Schools, Bangalore for the years 1940-41 and 1941-42.

Ref:- Your Memorandum No.D.F.404-40/ Bangalore dated 5-7-43 in reply to this office further remarks No.33C-4/42-43/69, dated 19-6-43.

The further remarks contained in this office letter dated 19-6-43 quoted above were made after a scrutiny of the statement referred to. If it is still considered that the balance of Rs.206 was utilised in furtherance of the object for which the original grant was sanctioned, the objection will be withdrawn.

A certificate from the management to the effect that the full amount was utilised for the purpose for which it was intended may kindly be obtained and furnished.

S. Sundaramayyar
Examiner, Outside Audits.

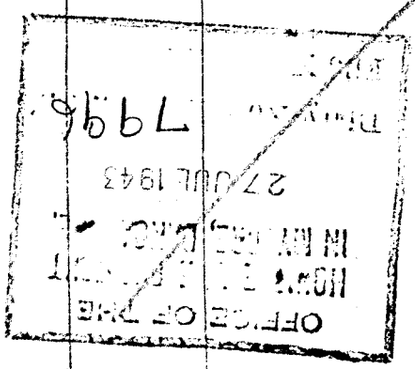
rv.

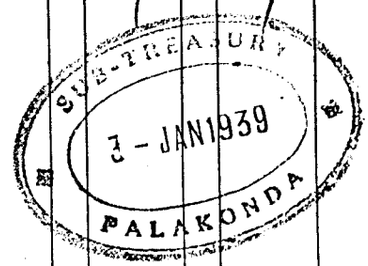
OFFICE OF THE Deputy Inspector of Schools, Palkonda Range.

Schedule of Provident Fund deductions for December 1938.

Account No.	Ledger and Folio.*	Name.	Pay. Rs.	Pay. A.	Rates of subscription. Rs.	Amount realised. Rs.	Amount realised. A.	Refund of withdrawal. Rs.	Refund of withdrawal. A.	*Amount withdrawn. Rs.	Remarks.
5 Edu	1	Sri S. Venkata Ramana	130	-	15	15	-				

Rupees Fifteen only





Office of the Honorary Secretary,
R.B.A.N.M's Educational Charities,
Bangalore, 11th August 1943.

Certified that the full Supplementary Grant of Rs.662/-/- paid in 1941-42 to the C.V.S. Sabha Secondary School, Bangalore, was fully utilised for the purpose for which it was sanctioned.

Sd

Honorary Secretary,
R.B.A.N.M's Educational Charities.

Tcn.

Issued.
23/8/43

From

The Secretary to the Resident.

To

The Accountant General,
O.A.D.,
Disneys Gardens, Kilpauk,
Madras.

No. D.F.404-40/G&A

23/8/43.

Report on the audit of sanctions relating to grants- in-aid in the C&M Station of Bangalore.

Reference your memorandum No. D.A. 33C-4/42-43-37, dated the 24th July 1943.

2. A certificate from the Honorary Secretary, R.B.A.M.U's Educational Charities, regarding the supplementary grant of Rs.662/- to the C.V.C. Sabha School is enclosed.

for SECRETARY TO THE RESIDENT.

23.8.43

S. 5.
MGIPC—S5—1595(S&P)MFP—(M-944)—6-3-39—60,000 Pads

Y. 330,

Office of the Accountant [illegible] Madras

OA No. 338/13/45-46/227. Dated 13-6-1945

To

The Secretary to the Hon'ble the Resident in Mysore.
Bangalore.

Sir,

I have the honour to inform you that Mr. V. Rajagopalan Asst. Test Audit Officer will inspect the accounts of your office and test-audit the accounts of the Bangalore-in-aid on or about the 30-6-45 and succeeding days and to request that he may be afforded the usual facilities in carrying out his work.

2. It would be an advantage if you could conveniently arrange to be present at the close of the inspection so that any points of doubt or importance may then be personally discussed with you.

3. I shall be obliged if you will give in particular such directions to your staff as may be necessary to ensure that all the documents which will be required during the inspection shall be in readiness and that the objections noted by the auditor are taken up promptly for settlement.

4. Please acknowledge receipt of this intimation.

I have the honour to be,
SIR,
Your ~~most~~ obedient servant,

P. K. Ramaswamy

Examiner, O. A. D.

C. Pt. C.—7638/S. 238—27-8-42—5,000.

12/6

No.D.F.404-40/G&A., June 1945.

From The Sec. to the Resdt.

To The A.G.Madras.

~~Inspection~~ Test-audit of accounts relating to grants-in-aid.

Sir,

I am directed to ~~refer~~ acknowledge the receipt of your letter No.OA.33L.13/45-46/227,dated the 13th June 19

I have, etc.,

for Sec. to the Resdt.